

## Inhaltsverzeichnis

APPENDIX 1 TO ANNEX V	2
INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2	2
Note 1:	2
Note 2:	2
Note 3:	2
APPENDIX 2 TO ANNEX V	4
LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON- ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS	4

**APPENDIX 1 TO ANNEX V****INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2****Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of Annex V.

**Note 2:**

- 2.1 Column 1 mentions the subheading, heading or chapter used in the Harmonized System. Column 2 mentions the description of the products. For each entry in the first two columns, a rule is specified in columns 3 or 4.
- 2.2 The rules specified in columns 3 or 4 apply to products classified within the relevant chapters, headings or subheadings of the Harmonized System, as mentioned in column 1 and described in column 2.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
- 2.4 Where, in some cases, the entry in column 1 is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that chapter or heading as described in column 2.
- 2.5 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, the rule set out in column 3 shall be applied.
- 2.6 Where a rule of origin in column 3 or 4 excludes materials classified in certain chapters, headings, or subheadings of the Harmonized System, those materials must be originating for the products to qualify as originating.

**Note 3:**

- 3.1 The provisions of Article 5 of Annex V, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

*Example: A handsaw of heading 8202.10, for which the rule states that the value of the non-originating materials used may not exceed 50 per cent of the ex-works price, is made from blades of 8202.90. If the insertion of the blades has been undertaken in the Party concerned from non-originating blades, and this processing leads to the fact that the blades have already, themselves, acquired originating status by virtue of the rule for chapter 82, the blades can then count as fully originating in the value-calculation for the handsaw, regardless of whether they were produced in the same factory or in another factory in the Party concerned. The value of the non-originating blade is thus not to be taken into account when adding up the value of the non-originating materials used.*

- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.
-

## **APPENDIX 2 TO ANNEX V**

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

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

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 1	
ex 02.10	Dried meat of bovine animals, sheep or goats	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 3	Fish and crustaceans, mollusks and other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture from fry or larvae of heading 03.01  <b>Note:</b> The term “fry of heading 03.01” means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers.
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all materials used are classified within a heading other than that of the product	
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: with a minimum salt content of 18 per cent	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of heading 19.01	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 1	
ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all materials used are classified within a chapter other than that of the product	
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 10	Cereals	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 7, 8 or 10	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 13.02	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 2	
ex 16.03	Extracts and juices of meat of whale, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all materials used are classified within a heading other than that of the product	
16.05	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
18.03	Cocoa paste, whether or not defatted	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 50 per cent of the ex-works price of the product	
18.04	Cocoa butter, fat and oil	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 50 per cent of the ex-works price of the product	



HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 50 per cent of the ex-works price of the product	
ex 18.06	Chocolate and other food preparations containing Cocoa:  - Cocoa powder, containing added sugar or other sweetening matter:  -- Containing 90 per cent or more by weight, in the dry state, of sugar of Chapter 17  -- Containing less than 90 per cent by weight, in the dry state, of sugar of Chapter 17	Manufacture in which all materials used are classified within a heading other than that of the product     Manufacture in which all materials used are classified within a heading other than that of the product, except those of Chapter 17   Manufacture in which all materials used are classified in any other heading, provided that sugar of Chapter 17 used does not exceed 35 per cent of the weight of the product	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 19.01	Dairy preparations containing more than 10 per cent by weight of milk solids	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 04.01 through 04.06	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
20.02 to 20.05	Vegetables, prepared or preserved otherwise than by vinegar, acetic acid or sugar	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 7	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 7, heading 08.04, 08.05 or 08.07, or subheading 0810.10 or 0810.90	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which all materials used are classified within a chapter other than that of the product provided that the value of all materials used does not exceed 50 per cent of the ex-works price of the product	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	– Prepared or conserved pineapples, apples, grapes, pears, strawberries, black currants or raspberries	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 8	
	– Prepared or conserved palmhearts	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapter 12	
	– Mixtures	Manufacture in which all materials used are classified within a chapter other than that of the product, except for those of Chapters 7 and 8	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 20.09	<p>– Other</p> <p>Juices of figs, pineapples, guava, mangoes, mangosteenes, tangerines, clementines, wilkings, lime, lemons, melons, watermelons, papaya, sweet granadilla or grenadia, maracuyá, other passion fruits, cherimoya, sour sop, tree tomato, pithayas, cape gooseberry, feijoa, apricots, apples, grapes (including grape must), pears, strawberries, black currants, or raspberries, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture in which all materials used are classified within a chapter other than that of the product provided that the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 8</p>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 4	
ex 21.06	<p>Food preparations not elsewhere specified or included:</p> <p>– Sugar syrups</p>	<p>Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 17</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Sugar preparations in packages greater than 2 kilograms	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 17.01	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which and all materials used are classified within a heading other than that of the product	
22.03 to 22.04	Beer made from malt; wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	Manufacture in which and all materials used are classified within a chapter other than that of the product	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture in which and all materials used are classified within a chapter other than that of the product, except those of headings 10.05 and 17.03	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages:		
	– Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages: other than Spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented, sugarcane products, Gin and Geneva, Vodka or liqueurs and cordials	Manufacture in which and all materials used are classified within a chapter other than that of the product, except those of headings 10.05 and 17.03	
	– Rum	Manufacture in which and all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture in which and all materials used are classified within a chapter other than that of the product	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
23.04 to 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soy bean oil, of ground nut oil, of vegetable fats or oils, other than those of heading 23.04 or 23.05	Manufacture in which and all materials used are classified within a chapter other than that of the product, except for those of Chapter 12	
ex 23.09	Preparations of a kind used in animal feeding, except for dog or cat food, put up for retail sale	Manufacture in which and all materials used are classified within a heading other than that of the product, except for those of Chapter 4 and subheading 1901.90	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all the material used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
27.15	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)	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 27.14	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 29	Organic chemicals	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 30 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 30.06	First-aid boxes and kits	Sets must fulfil the rules established in Article 9 (Sets).	
Chapter 31	Fertilizers	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all materials used are classified within a heading other than that of the product.	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
32.01 to 32.02	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	Manufacture in which all materials used are classified within a subheading other than that of the product.	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
32.05 to 32.07	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes; Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.; Prepared pigments, prepared opacifiers and prepared colours vitrifiable enamels and lazels, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes	Manufacture in which all materials used are classified within a subheading other than that of the product.	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 35.02	Egg albumin	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 04.07	



HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 36	Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
36.06	Ferrocium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 37	Photographic or cinematographic goods	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
38.08	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 all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 38.24	Biodiesel: mixtures of mono alkyl esters of the fatty acids of the long chain of sub products of vegetable and animal oils. For greater certainty, the mono alkyl esters make reference to methyl esters or ethyl esters of fatty acids	Manufacture in which all materials used are classified within a subheading other than that of the product, except those of Chapter 15.	
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
39.15	Waste, parings and scrap, of plastics	Manufacture in which all materials used are classified within a chapter other than that of the product	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
ex 40.02	Mixtures of any product of heading 40.01 with any product of this heading	Manufacture in which all materials used are classified within a subheading other than that of the product	

<b>HS Heading</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>or (4)</b>
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture in which all materials used are classified within a chapter other than that of the product	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 45	Cork and articles of cork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing as assortment of paper stationery	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65 per cent of the ex-works price of the product	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65 per cent of the ex-works price of the product	
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	Manufacture in which all materials used are classified within a heading other than that of the product provided that the value of all materials used does not exceed 65 per cent of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 50	Silk	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
52.01 to 52.03	Cotton, not carded or combed: Cotton waste; Cotton, carded or combed	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
53.01 to 53.05	Flax, raw or processed, True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun	Manufacture in which all materials used are classified within a chapter other than that of the product	
53.07 to 53.08	Yarn of jute or of other textile bast fibres of heading No 53.03; Yarn of other vegetable textile fibres; paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 53.07 or 53.08	
53.10 to 53.11	Woven fabrics of jute or of other textile bast fibres of heading 53.03; woven fabrics of other vegetable textile fibres or of paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08 or 53.10 to 53.11	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufacture in which all materials used are classified within a chapter other than that of the product	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
ex Chapter 55	Man-made staple fibres; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
55.01 to 55.03	Synthetic or artificial filament tow: Synthetic staple fibers, not carded, combed or otherwise processed for spinning	Manufacture in which all materials used are classified within a chapter other than that of the product	
55.06	Synthetic staple fibers, carded, combed or otherwise processed for spinning	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
56.02 to 56.04	Felt, whether or not impregnated, coated, covered or laminated: Nonwovens, whether or not impregnated, coated, covered or laminated: 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	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.15	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, 53.07 to 53.08, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.15	
Chapter 57	Carpets and other textile floor coverings	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture in which all the materials used are classified within a heading other than that of the product, except those of heading 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
Chapter 60	Knitted or crocheted fabrics	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted	<p><b>Chapter note:</b> For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties</p>	



HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<p><b>Chapter note:</b> For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties.</p>	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	<p><b>Chapter note:</b> For the purposes of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more Parties</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08, 55.09 to 55.16 or Chapter 60	
63.09 to 63.10	Worn clothing and other worn articles; Used or new rags, scrap twine, cordage, rope and cables, and worn out articles of twine, cordage, rope or cables, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08, 55.09 to 55.16 or Chapter 60	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product, except those of subheading 6406.10 provided that the value of all materials does not exceed 50 per cent of the value of the product	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 65	Headgear and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

<b>HS Heading</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>or (4)</b>
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent 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 in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 72	Iron and steel	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 73	Articles of iron or steel	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 75	Nickel and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastic or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 77	Reserved for possible future use in HS		
Chapter 78	Lead and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

<b>HS Heading</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>or (4)</b>
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent 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 all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
87.01	Tractors (other than tractors of heading 87.09)	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67per cent of the ex-works price of the product
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 47per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 47 per cent of the ex-works price of the product
87.04	Motor vehicles for the transport of goods:		
	- Dumpers designed for off-highway use	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 47 per cent of the ex-works price of the product
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. not exceeding 5 tonnes	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 47 per cent of the ex-works price of the product
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
	-- g.v.w. exceeding 20 tonnes	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
	- Other, with spark-ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 47 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
87.05	- - g.v.w. exceeding 5 tonnes	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
	- Other	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, wreckers, mobile cranes, fire fighting vehicles, concrete mixers, road sweepers, spraying vehicles, mobile workshops, mobile radiological units)	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 67 per cent of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

<b>HS Heading</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>or (4)</b>
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product