

APPENDIX 1 TO ANNEX IV

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 IV.

Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.
- 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, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1 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.

- 3.2 Without prejudice to Note 3.1, where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of other headings, including other materials of heading No ... " means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.3 When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.
-

APPENDIX 2 TO ANNEX IV

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 this Agreement. It is,
therefore, necessary to consult the other parts of this Agreement.**

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
03.01	Live fish	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture of eels from elvers of heading 03.01
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture from fry of heading 03.01 ¹
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture from fry of heading 03.01 ²
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials used are classified within a heading other than that of the product	
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	Manufacture in which all the materials used are classified within a heading other than that of the product.	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: - Dried products - Flours, meals and pellets of crustaceans, fit for human consumption - Other	Manufacture from materials of any heading, including other materials of heading 03.06 Manufacture from materials of any heading, including other materials of heading 03.06 Manufacture in which all the materials of chapter 3 used must be wholly obtained	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: - Dried products - Flours, meals and pellets of aquatic invertebrates, fit for human consumption - Other	Manufacture from materials of any heading, including other materials of heading 03.07 Manufacture from materials of any heading, including other materials of heading 03.07 Manufacture in which all the materials of chapter 3 used must be wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	

¹ Note: the term “fry of heading 03.01” means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers.

² See footnote 1.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which 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 the materials of Chapters 1 and 5 used are wholly obtained	
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
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 the value of all materials used does not exceed 60 % of the ex-works price of the product.	
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511. 10	- Bovine semen	Manufacture in which all the materials of Chapter 1 used are wholly obtained	
0511. 91	- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	
0511.99	Other - Horsehair, horsehair waste and natural sponges of animal origin - Other	Manufacture in which all the materials of Chapters 1 and 5 used are wholly obtained Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 9	Coffee, tea, maté and spices	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture from materials of any other Chapter except from Chapter 10	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from Chapter 7	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any other Chapter, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 other headings	
15.07 to 15.15	Vegetable oils and their fractions	Manufactured by refining crude oils	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
ex 16.01	Mortadella; hotdogs	Manufacture in which all the materials used are classified within a heading other than that of the product	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the materials used are classified within a heading other than that of the product	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any other heading	
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1701.99	Other	Manufacture from raw sugar	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any other heading	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any other chapter	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 60 % of the ex-works price of the product	
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any other heading	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any other heading	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the materials of heading 22.01 used are wholly obtained	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture from materials of any other heading, except from headings 08.08 and 20.09	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any other heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves Preparations of a kind used in animal feeding	Manufacture in which all the materials used are wholly obtained	
23.09		Manufacture from materials of any other heading	
24.01	Unmanufactured tobacco; tobacco refuse.	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from heading 24.03	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any other heading	
ex Section V (Chapters 25 to 27)	Mineral products; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 25.15	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	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section VI (Chapters 28 to 38)	Products of the chemical or allied industries; except for:	Manufacture from materials of any other heading. 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 60 % of the ex-works price of the product
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 from materials of any other heading, except from heading 11.08	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section VII (Chapters 39 and 40)	Plastics and articles thereof; rubber and articles thereof; except for:	Manufacture from materials of any other heading.	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from materials of any other heading, except from heading 40.11	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 40.17	Articles of hard rubber	Manufacture from hard rubber	
ex Section VIII (Chapters 41 to 43)	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut); except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
41.04 to 41.06	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 other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section IX (Chapters 44 to 46)	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section X (Chapters 47 to 49)	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Section XI (Chapters 50 to 63)	Textiles and textile articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XII (Chapters 64 to 67)	Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feather and articles made therewith; artificial flowers; articles of human hair	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XIII (Chapters 68 to 70)	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glass ware	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XIV (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 from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section XV (Chapters 72 to 83)	Base metals and articles of base metal; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets 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, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.	
Section XVI (Chapters 84 and 85)	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XVII (Chapters 86 to 89)	Vehicles, aircraft, vessels and associated transport equipment	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section XVIII (Chapters 90 to 92)	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product	
ex Section XIX (Chapters 94 to 96)	Miscellaneous manufactured articles; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
96.05	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, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.	
Section XXI (Chapter 97)	Works of art, collectors' pieces and antiques	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
