

## APPENDIX 1 TO ANNEX IV – PRODUCT SPECIFIC RULES

### SECTION I

#### INTRODUCTORY NOTES

1. The first column of the List set out in Section II contains chapters, headings or subheadings, and the second column sets out a description of the products. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an 'ex', the rules in column 3 or 4 apply only to the part of that chapter or heading as described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, the rule set out in column 3 applies.
2. Pursuant to subparagraph (1) (b) of Article 2 of Annex IV, the product-specific rules may be fulfilled by operations in different factories, provided the working or processing takes place within a Party and fulfils the requirements of this Appendix.
3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product-specific rule in the List specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product-specific rule in the List specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product-specific rule excludes materials classified in certain chapters, headings, or subheadings of the Harmonized System, those materials must be originating for the products to qualify as originating.
7. Where a rule uses the expression "Manufacture from materials of any heading", materials of any heading, even materials of the same description and heading as the product, may be used, subject to any specific limitations which may also be contained in the rule. This note applies *mutatis mutandis* to the expression "Manufacture from materials of any subheading".
8. The products mentioned in the List may not all be covered by the Agreement. Other parts of the Agreement such as Annex I, or the bilateral Agreement on Agriculture concluded between Hong Kong, China and the respective EFTA State must be consulted in order to determine whether preferential access may be granted for a given product imported from a Party to another.
- 9.1 For the purposes of heading ex 34.03, the "specific processes" are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;

- (h) alkylation; and
- (i) isomerisation.

9.2 For the purpose of heading ex 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining sulphur content as a result of mixing products with different sulphur contents, as well as any combination of these operations or like operations, do not confer origin.

## SECTION II

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

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 animals of chapter 1 must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all materials of chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all materials of chapter 3 used are wholly obtained	
ex chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all materials of chapter 4 used are wholly obtained	
04.03	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 materials of chapter 4 used are wholly obtained, - all fruit juice (except that of pineapple, lime or grapefruit) of heading 20.09 used is originating	
ex chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all materials of chapter 5 used are wholly obtained	
ex 05.02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all materials of chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials of chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all fruit and nuts used are wholly obtained	
ex chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all materials of chapter 9 used are wholly obtained	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 09.10	Mixtures of spices	Manufacture from materials of any heading	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 10	Cereals	Manufacture in which all materials of chapter 10 used are wholly obtained	
ex chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all cereals, edible vegetables, roots and tubers of heading 07.14 or fruit used are wholly obtained	
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 07.08	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of chapter 12 used are wholly obtained	
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all materials of heading 13.01 used does not exceed 50 % of the ex-works price of the product	
13.02	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  - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all 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 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	
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:  - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 02.03, 02.06 or 02.07 or bones of heading 05.06  Manufacture from meat or edible offal of swine of heading 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03  - Fats from bones or waste	Manufacture from materials of any heading, except those of heading 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06	

HS Heading	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 materials of chapter 2 used are wholly obtained	
15.04	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 15.04  Manufacture in which all materials of chapters 2 and 3 used are wholly obtained	
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading 15.05	
15.06	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 15.06  Manufacture in which all materials of chapter 2 used are wholly obtained	
15.07 to 15.14	Vegetable oils and their fractions:  - Soya-bean, ground-nut, palm, copra, palm kernel and babassu oil, other than for 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 15.07 to 15.14  Manufacture in which all vegetable materials used are wholly obtained	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading, except that of the product	Manufacture by refining crude oils
15.16	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 materials of chapter 2 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	Manufacture in which: - all materials of chapters 2 and 4 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of chapter 1, and/or - in which all materials of chapter 3 used are wholly obtained	
ex chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:  - Chemically-pure maltose and fructose  - Other	Manufacture from materials of any heading, including other materials of heading 17.02  Manufacture in which all materials used are originating	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:  - Malt extract  - Other	Manufacture from cereals of chapter 10  Manufacture from materials of any heading, except that 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)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any other chapter	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 18.06, - in which all cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of chapter 11	Manufacture from materials of any other chapter
ex chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all fruit, nuts or vegetables used are wholly obtained	
ex 20.01	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 20.04 and ex 20.05	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	
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 from materials of any heading, except that of the product	
ex 20.08	- 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 in which the value of all originating nuts and oil seeds of headings 08.01, 08.02 and 12.02 to 12.07 used exceeds 60 % 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	Manufacture from materials of any other chapter

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product	
ex chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all chicory used is wholly obtained	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  - Sauces and preparations therefor; 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 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05	
21.06	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	
ex chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all grapes or materials derived from grapes 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 heading, except that of the product, and - in which all fruit juice used (except that of pineapple, lime or grapefruit) is originating	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
22.07	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 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume	
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 23.01	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all materials of chapters 2 and 3 used are wholly obtained	
ex 23.03	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 maize used is wholly obtained	
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all olives used are wholly obtained	
23.09	Preparations of a kind used in animal feeding	Manufacture in which: - all cereals, sugar or molasses, meat or milk used are originating, and - all materials of chapter 3 used are wholly obtained	
ex chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all 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	

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 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all 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 materials used does not exceed 60 % of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 29	Organic chemicals;	Manufacture from materials of any heading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 30.02	Modified immunological products whether or not obtained by means of biotechnological processes	Manufacture from materials of any heading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 31	Fertilizers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all 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)
ex 34.03	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) <sup>1</sup> or Other operations in which all 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	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 60 % 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	Manufacture in which the value of all 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 heading, including other materials of heading 35.05	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 37.01 and 37.02. However, materials of heading 37.02 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 materials used does not exceed 60 % of the ex-works price of the product

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 9.

HS Heading	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 37.01 and 37.02. However, materials of headings 37.01 and 37.02 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 materials used does not exceed 60 % of the ex-works price of the product
ex chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:  - Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 38.23	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 39	Plastics and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 39.07	- 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 <sup>2</sup>	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
	- Polyester	Manufacture in which the value of all 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)	Manufacture in which the value of all materials used does not exceed 60 % 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	Manufacture in which the value of all 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 that of heading 40.11	Manufacture in which the value of all 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	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
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	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

<sup>2</sup>

In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in 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)
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 heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % 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 from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 50	Silk	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 52	Cotton	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from materials of any subheading	Manufacture in which the value of all 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)
Chapter 55	Man-made staple fibres	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 57	Carpets and other textile floor coverings	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials of any subheading	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all 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)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 70 % of the ex-works price of the product
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	Manufacture from materials of any heading, except that 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)
71.17	Imitation jewellery	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 72	Iron and steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 73	Articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price 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	Manufacture in which the value of all 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 25 % of the ex-works price of the set	

HS Heading	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % 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 subheading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex 85.42	Monolithic integrated circuits	Manufacture from materials of any subheading, except that of the product or 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 contracting Party	Manufacture in which the value of all materials used does not exceed 60 % 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 from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all 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 materials used does not exceed 40 % 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)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
ex chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product
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 25 % of the ex-works price of the set	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product

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