

APPENDIX 1 TO ANNEX I

Introductory Notes to the List in Appendices 2 and 2 (a)

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 I.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column contains the Harmonized System heading number or chapter number and the second column contains 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 the letters "ex", this means 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 in the Harmonized System are classified under such 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 provisions of Article 5 of Annex I concerning products having acquired originating status which are used in the manufacture of other products apply, regardless of whether such product has been manufactured in the same factory or in another factory in Mexico or in an EFTA State.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 60 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in an EFTA State from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in Mexico or in an EFTA State. The value of the non-originating ingot is thus not 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 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 any heading, including other materials of heading ____...” 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.

3.4. The unit of qualification for the determination of origin is the particular product as classified under the nomenclature of the Harmonized System. It follows that packaging classified with the goods, e.g. the boxes in which a product is packed for presentation for retail sale, must be included as part of the product when determining the origin of the product. Packaging designed only for the transportation of the goods to the Party of importation shall be disregarded.

Example:

Computers of heading 8471 have a rule where the value of the non-originating materials used does not exceed 40 per cent of the ex-works price. They are packed in boxes for retail sale and are exported in wooden containers with 10 computers in each container. In order to determine whether the computers comply with the percentage given for the product, the value of the wooden containers should be disregarded. However, the value of the retail packaging shall be included.

3.5. 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.

Example:

The rule in Appendix 2 for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

3.6. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule (See also Note 6.2 below in relation to textiles).

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

The rule for prepared fish of ex Chapter 16 which specifically excludes the use of live fish, fresh, frozen, chilled, etc., or their derivatives of Chapter 3 does not prevent the use of mineral salts, chemicals and other additives which are not products from fish.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials with less than 50 per cent of synthetic fibres, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth- even if non-woven cloths cannot

normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn- that is the fibre stage.

3.7. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.

4.2. The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203 and the other vegetable fibres of headings 5301 to 5305.

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not apply to any basic textile materials used in the manufacture of this product, which, taken together, represent 8 per cent or less of the total weight of all the basic textile materials used (See also Notes 5.3 and 5.4 below).

5.2. However, the tolerance mentioned in Note 5.1 may only apply to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,

- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 8 per cent of the yarn.

Example:

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 8 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

5.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped” this tolerance is 8 per cent in respect of this yarn.

5.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film”, this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials which are not classified in Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that for a particular textile item, such as trousers, yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified in Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners even though slide-fasteners normally contain textiles.

6.3. Where a percentage rule applies, the value of materials which are not classified in Chapters 50 to 63 shall be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

¹ See Introductory note 7.4

7.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling of heading ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling of heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distil, by volume, including losses, at 300° C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur content, any combination of these operations or like operations do not confer origin.

7.4 Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheadings 2710 11 to 2710 99, 2711 11, 2711 12 to 2711 19, 2711 21 and 2711 29 (other than propane of a purity of 99 per cent or more) to obtain:

1. Isolated high-purity hydrocarbons (90 per cent or more in the case of olefins and 95 per cent or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those processes by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far as this concerns xylenes, ethylbenzene is included with xylene isomers;

2. Products of subheadings 2707 10 to 2707 30, 2707 50 and 2710 11 to 2710 99:
- (a) with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60° C between the temperatures at which 5 and 90 per cent by the volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972);
 - (b) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30° C between the temperatures at which 5 and 90 per cent by volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972).
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APPENDIX 2 TO ANNEX I

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)
ex 2309	Preparations of fish solubles of a kind used in animal feeding	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 25	Salt; sulfur; earths and stone; plastering materials, lime and cement; except for	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture 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 the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% 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)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% 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)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals ; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2809	Orthophosphoric acid	Manufacture in which all the materials used are classified within a heading other than that of heading 2510. However, materials classified within the same heading or in heading 2510 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
2835	Phosphinates (hypo-phosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	Manufacture in which all the materials used are classified within a heading other than those of headings 2809 or 2836. However, materials classified within the same heading or in headings 2809 or 2836 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides: - Aluminosilicates not chemically defined	Manufacture in which the value of all the materials used does not exceed 50 % 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)
	Fulminates, cyanates and thiocyanates	Manufacture from materials of any heading. However, the value of fulminates, cyanates and thiocyanates used may not exceed 20% of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Other	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 their value does not exceed 20 % of the ex-works price of the product or Manufacture from aluminosilicates not chemically defined or Manufacture from fulminates, cyanates and thiocyanates	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2852	Compounds, inorganic or organic, of mercury, excluding amalgams:		
	- Mercury oxide or hydroxide	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2825. However, the materials of this description or classified in heading 2825 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury fluoride	Manufacture from materials of any heading, including other materials of heading 2852, except mercury fluorosilicates and those of heading 2826. However, the materials of this description, mercury fluorosilicates or classified in heading 2826 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercury fluorosilicates	Manufacture from materials of any heading, including other materials of heading 2852, except mercury fluoride and those of heading 2826. However, the materials of this description, mercury fluoride or classified in heading 2826 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury chloride	Manufacture from materials of any heading, including other materials of heading 2852, except mercury oxychloride, mercury bromide or mercury oxybromide, mercury iodide or mercury iodide oxide and those of heading 2827. However, the materials of this description, mercury oxychloride, mercury bromide or mercury oxybromide, mercury iodide or mercury iodide oxide or classified in heading 2827 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury oxychloride	Manufacture from materials of any heading, including other materials of heading 2852, except mercury chloride, mercury bromide or mercury oxybromide, mercury iodide or mercury iodide oxide and those of heading 2827. However, the materials of this description, mercury chloride, mercury bromide or mercury oxybromide, mercury iodide or mercury iodide oxide or classified in heading 2827 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercury bromide or mercury oxybromide	Manufacture from materials of any heading, including other materials of heading 2852, except mercury chloride, mercury oxychloride, mercury iodide or mercury iodide oxide and those of heading 2827. However, the materials of this description, mercury chloride, mercury oxychloride, mercury iodide or mercury iodide oxide or classified in heading 2827 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury iodide or mercury iodide oxide	Manufacture from materials of any heading, including other materials of heading 2852, except mercury chloride, mercury oxychloride, mercury bromide or mercury oxybromide and those of heading 2827. However, the materials of this description, mercury chloride, mercury oxychloride, mercury bromide or mercury oxybromide or classified in heading 2827 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury chlorite, mercury hypochlorite or mercury hypobromite	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2828. However, the materials of this description or classified in heading 2828 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercurous chlorate	Manufacture from materials of any heading, including other materials of heading 2852, except mercury perchlorate, mercury bromate, mercury perbromates, mercury iodate or mercury periodate and those of heading 2829. However, the materials of this description, mercury perchlorate, mercury bromate, mercury perbromates, mercury iodate or mercury periodate or classified in heading 2829 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury perchlorate, mercury bromate, mercury perbromates, mercury iodate or mercury periodate	Manufacture from materials of any heading, including other materials of heading 2852, except mercurous chlorate and those of heading 2829. However, the materials of this description, mercurous chlorate or classified in heading 2829 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury sulphide or mercury polysulphide	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2830. However, the materials of this description or classified in heading 2830 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercury sulphite	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2832. However, the materials of this description or classified in heading 2832 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury sulphate	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2833. However, the materials of this description or classified in heading 2833 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercurous nitrite	Manufacture from materials of any heading, including other materials of heading 2852, except mercury nitrate and those of heading 2834. However, the materials of this description, mercury nitrate or classified in heading 2834 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury nitrate	Manufacture from materials of any heading, including other materials of heading 2852, except mercurous nitrite and those of heading 2834. However, the materials of this description, mercurous nitrite or classified in heading 2834 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Phosphates of mercury	Manufacture from materials of any heading, including other materials of heading 2852, except, polyphosphates of mercury and those of headings 2809, 2835 or 2836. However, the materials of this description, polyphosphates of mercury or classified in headings 2809, 2835 or 2836 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Polyphosphates of mercury	Manufacture from materials of any heading, including other materials of heading 2852, except phosphates of mercury and those of headings 2809, 2835 or 2836. However, the materials of this description, phosphates of mercury or classified in headings 2809, 2835 or 2836 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury carbonate	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2836. However, the materials of this description or classified in heading 2836 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercury oxycyanide or mercury cyanide	Manufacture from materials of any heading, including other materials of heading 2852, except complex cyanides of mercury and those of heading 2837. However, the materials of this description, complex cyanides of mercury or classified in heading 2837 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Complex cyanides of mercury	Manufacture from materials of any heading, including other materials of heading 2852, except mercury oxycyanide or mercury cyanide and those of heading 2837. However, the materials of this description, mercury oxycyanide or mercury cyanide or classified in heading 2837 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercury chromate or mercury dichromate	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2841. However, the materials of this description or classified in heading 2841 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Mercuric fulminate, mercury thiocyanate or mercury cyanate 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except, double or complex salts of mercury, other salts of mercury and those of heading 2842. However, the materials of this description, double or complex salts of mercury, other salts of mercury or classified in heading 2842 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture from alumino-silicates not chemically defined classified in heading 2842</p> <p>or</p> <p>Manufacture from fulminates, cyanates and thiocyanates classified in heading 2842</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Double or complex salts of mercury 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except mercuric fulminate, mercury thiocyanate or mercury cyanate, other salts of mercury and those of heading 2842. However, the materials of this description, mercuric fulminate, mercury thiocyanate or mercury cyanate, other salts of mercury or classified in heading 2842 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture from alumino-silicates not chemically defined classified in heading 2842</p> <p>or</p> <p>Manufacture from fulminates, cyanates and thiocyanates classified in heading 2842</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other salts of mercury	<p>Manufacture from materials of any heading, including other materials of heading 2852, except mercuric fulminate, mercury thiocyanate or mercury cyanate, double or complex salts of mercury and those of heading 2842. However, the materials of this description, mercuric fulminate, mercury thiocyanate or mercury cyanate, double or complex salts of mercury or classified in heading 2842 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture from aluminosilicates not chemically defined classified in heading 2842</p> <p>or</p> <p>Manufacture from fulminates, cyanates and thiocyanates classified in heading 2842</p>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Precious metal compounds containing mercury	<p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2843. However, the materials of this description or classified in heading 2843 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Ammonium mercuric chloride (ammonium chloromercurate), mercury hydrides, mercury azides or mercury nitride	<p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2850. However, the materials of this description or classified in heading 2850 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 50 % 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)
	<ul style="list-style-type: none"> - Aminomercuric chloride or other inorganic compounds of mercury 	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2853. However, the materials of this description or classified in heading 2853 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	<ul style="list-style-type: none"> - Mercury phenate or mercury phenol 	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2907. However, the materials of this description or classified in heading 2907 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	<ul style="list-style-type: none"> - Mercuric sodium p-phenolsulfonate or mercury derivatives containing only sulfo groups, their salts and esters 	Manufacture from materials of any heading, including other materials of heading 2852, except, hydroxymercuri-o-nitrophenol, sodium salt or 5-methyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triene or halogenated, nitrated or nitrosated derivatives of phenols or phenol-alcohols of mercury and those of heading 2908. However, the materials of this description, hydroxymercuri-o-nitrophenol, sodium salt or 5-methyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triene or halogenated, nitrated or nitrosated derivatives of phenols or phenol-alcohols of mercury or classified in heading 2908 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Hydroxymercuri-o-nitrophenol, sodium salt or 5-methyl-2-nitro-7-oxa-8-mercurabicyclo[4.2.0]octa-1,3,5-triene or halogenated, nitrated or nitrosated derivatives of phenols or phenol-alcohols of mercury 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except mercuric sodium p-phenolsulfonate or mercury derivatives containing only sulfo groups, their salts and esters and those of heading 2908. However, the materials of this description, mercuric sodium p-phenolsulfonate or mercury derivatives containing only sulfo groups, their salts and esters or classified in heading 2908 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Mercury pentanedione or other acyclic ketones without other oxygen function 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2914. However, the materials of this description or classified in heading 2914 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Mercury acetates 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except mercury oleate and those of heading 2915. However, the materials of this description, mercury oleate or classified in headings 2915 or 2916 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Mercury oleate	Manufacture from materials of any heading, including other materials of heading 2852, except mercury acetates and those of heading 2915. However, the materials of this description, mercury acetates or classified in headings 2915 or 2916 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Octadecenoic acid mercury salt or oleic, linoleic, or linolenic acids of mercury, their salts or esters	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2916. However, the materials of this description or classified in heading 2916 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercuric lactate	Manufacture from materials of any heading, including other materials of heading 2852, except mercuric salicylate and those of heading 2918. However, the materials of this description, mercuric salicylate or classified in heading 2918 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Mercuric salicylate	Manufacture from materials of any heading, including other materials of heading 2852, except mercuric lactate and those of heading 2918. However, the materials of this description, mercuric lactate or classified in heading 2918 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Mercuric succinimide, carboximide function compounds of mercury or imine function compounds of mercury - Thiomerfonate sodium - Organo-inorganic-mercury compounds - 2-7-dibromo-4-hydroxymercurifluorescein, disodium salt or other heterocyclic compounds with oxygen hetero-atom(s): -- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 	<p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2925. However, the materials of this description or classified in heading 2925 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2930. However, the materials of this description or classified in heading 2930 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2931. However, the materials of this description or classified in heading 2931 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

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 from materials of any heading, including other materials of heading 2852, except those of heading 2932. However, the materials of this description or classified in heading 2932 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Nucleic acids and their salts of mercury	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 2934. However, the materials of this description or classified in headings 2932, 2933 or 2934 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Colloidal mercury	Manufacture from materials of any heading, including other materials of heading 2852, except those of heading 3003 or waste pharmaceuticals of heading 3006. However, the materials of this description or classified in heading 3003 or waste pharmaceuticals of heading 3006 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2912	Methanal (formaldehyde)	Manufacture from materials of any heading	
ex 2914	Diacetone alcohol, methyl isobutylketone, mesityl oxide	Manufacture from acetone	Manufacture in which the value of all the materials used does not exceed 50 % 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)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acetic anhydride, ethyl and n-butyl acetate, vinyl acetate, isopropyl and methylamyl acetate, Mono-, di- or trichloroacetic acids, their salts and esters - Other	Manufacture from materials of any heading. However, the value of all the materials of heading 2916 used may not exceed 20% of the ex-works price of the product Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	
2921	Amine-function compounds	Manufacture from materials of any heading.	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20% of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product, except for waste pharmaceuticals of heading 3006. However, materials classified within the same heading or waste pharmaceuticals of heading 3006 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- Other:</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% of the ex-works price of the product</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% of the ex-works price of the product	
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% of the ex-works price of the product	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% 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)
3003 and 3004	-- Other	Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006. The materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, taken together, does not exceed 20% of the ex-works price of the product	
	Medicaments (excluding goods of headings 3002, 3005 or 3006): - Obtained from amikacin of heading 2941	Manufacture in which all the materials used are classified within a heading other than that of the product, except for waste pharmaceuticals of heading 3006. However, materials of headings 3003, 3004 or waste pharmaceuticals of heading 3006 may be used provided their value, taken together, does not exceed 20% of the ex works price of the product	
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product, except for waste pharmaceuticals of heading 3006. However, materials of headings 3003, 3004 or waste pharmaceuticals of heading 3006 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% 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 3006	<p>- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments</p> <p>Appliances identifiable for ostomy use</p> <p>Waste pharmaceuticals</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>The origin of the pharmaceutical product in its original classification before it became waste shall be retained</p>	
ex Chapter 31	Fertilizers, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 50 % 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 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 the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3203	Coloring 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: - Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins - Other	Manufacture from oleoresins Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3204 to 3206	Synthetic organic colouring matter; colour lakes; preparations and other colouring matter	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	Manufacture from materials of any heading, including the materials covered by other "group" ³ of this heading. However, materials classified within the same group may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating 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, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3401	Organic surface – active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Manufacture from materials of any heading, except those of heading 3402. However, materials of heading 3402 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823; - materials of heading 3404 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for color photography in packs - Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 50 % 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)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50% of the ex-works price of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3812	- Other Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture from materials of any heading, including other materials of heading 3821, except those of heading 3924. However, the materials of this description or classified in heading 3924 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of any heading including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: - The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading 2905	Manufacture in which all the materials used are classified within a heading other than that of the product, except prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells of heading 3821. However, materials classified within the same heading or prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells classified in heading 3821 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3901	<p>Polymers of ethylene, in primary forms:</p> <p>- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁴⁾ 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3902 to 3906	- Other	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	Polymers of propylene or other olefins; Polymers of styrene; Polymers of vinyl chloride or of other halogenated olefins; Polymers of vinyl acetate or other vinyl esters; Acrylic polymers; all in primary forms	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3907	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ⁽⁴⁾	
	- Polyester	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3908 to 3911	- Other	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3912	Polyamides; Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumumarone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3913 to 3914	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
	Natural polymers and modified natural polymers not elsewhere specified or included; Ion-exchangers based on polymers of headings. 3901 to 3913, in primary forms	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % 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)
3915	Waste, parings and scrap, of plastic	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁴⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3916 to 3921	<p>Semi-manufactures and articles of plastics, except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content -- Other 	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50% of the ex-works price of the product⁽⁴⁾</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁴⁾ <p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product⁽⁴⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
ex 4002	Latex	Manufacture in which the value of all the 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 that confers originating status	
(1)	(2)	(3)	or (4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 ⁶	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins of heading 4101 which have undergone a reversible tanning process (including pretanning)	
4105 and 4106	Tanned or crust hides and skins, without hair or wool on, whether or not split, but not further prepared, except those of heading 4104	Retanning of tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins of headings 4102 or 4103 which have undergone a reversible tanning process (including pretanning)	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins of heading 4101 which have undergone a reversible tanning process (including pretanning) or hides and skins from heading 4104	
4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of animals other than bovine, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture in which all the retanned leather used is already originating or Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins of headings 4102 or 4103 which have undergone a reversible tanning process (including pretanning) or hides and skins of headings 4105 or 4106	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107, 4112 or 4113, provided its value does not exceed 50% of the ex-works price of the product	
ex 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 the materials used are classified within a heading other than that of the product	
ex 4205	Natural or regenerated leather articles for technical uses; other	Manufacture from materials of any heading, including the materials covered by other "group" ³ of this heading.	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the 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 4301	Raw furskins, other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture in which all the materials used are classified within a heading other than that of the product, except raw hides or skins of camel or dromedaries, with the hair classified in heading 4103.	
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or sheets for other similar laminated wood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanding or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the 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 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	Manufacture from paper-making materials of Chapter 47	
4811	<p>Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810:</p> <ul style="list-style-type: none"> - Paper and paperboard, ruled, lined or squared only - Floor coverings on a base of paper or paperboard, whether or not cut 	<p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture from materials of any heading, except floor coverings on a base of paper or paperboard classified in heading 4823.</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4816	- Other Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture in which all materials used are classified within a heading other than that of the product or Manufacture from floor coverings on a base of paper or paperboard, whether or not cut	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4823	<p>Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers:</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p> <p>Floor coverings on a base of paper or paperboard, whether or not cut</p> <p>Other</p>	<p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture from materials of any heading, except floor coverings on a base of paper or paperboard classified in heading 4811.</p> <p>Manufacture in which all materials used are classified within a heading other than that of the product or Manufacture from floor coverings on a base of paper or paperboard</p>	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture from materials not classified in heading 4909 or 4911</p>	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<p>Manufacture from⁽⁷⁾ :</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or paper-making materials 	
5007	Woven fabrics of silk or of silk waste:	<p>Manufacture from yarn⁽⁷⁾</p> <p>or</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁷⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113 ⁽⁸⁾	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁷⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212 ⁽⁸⁾	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	
ex Chapter 53	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the 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)
5305	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun, tow, noils and waste of these fibers; raw sisal and other textile fibers of the genus Agave, raw sisal and other textile fibers of the genus Agave processed or worked but not spun, tow, noils and waste of these fibers (including yarn waste and garneted stock)	Manufacture from materials of any heading, including the materials covered by other "group" ³ of this heading.	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁷⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311 ⁽⁸⁾	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406 5407 and 5408 ⁽⁸⁾	Yarn, monofilament and thread of man-made filaments Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from ⁽⁷⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁷⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516 ⁽⁸⁾	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽⁷⁾ : - natural fibres, - nylon staples fibres of headings. 5501 or 5503, - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of headings 5503 or 5506 or - polypropylene filament tow of heading 5501, may be used	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	<ul style="list-style-type: none"> - Other <p>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:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon staples fibres of headings. 5501 or 5503 - man-made staple fibres made from casein, or - chemical materials or textile pulp 	
5605	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Chapter 57	Carpets and other textile floor coverings:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Of needleloom felt:</p> <p>- Other felt</p> <p>- Other: -- of polyester or acrylic fibres</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon filament yarn of heading. 5402, - nylon staple fibres of heading 5501 or 5503, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506 or - polypropylene filament tow of heading 5501, <p>may be used</p> <p>Jute fabric may be used as a backing for carpets of needleloom felt</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise prepared for spinning, - nylon filament yarn of heading 5402, - nylon staple fibres of heading 5501 or 5503, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>may be used</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir or jute yarn, - natural fibres, - nylon filament yarn of heading 5402, - nylon staple fibres of heading 5501 or 5503, or - chemical materials or textile pulp 	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-- Other	<p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>may be used</p> <p>Jute fabric may be used as a backing for carpets of polyester or acrylic fibres</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning <p>Jute fabric may be used as a backing for other carpets</p>	
5801 ⁽⁸⁾	<p>Woven pile fabrics and chenille fabrics, other than fabrics of heading. 5802 or 5806</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp 	<p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5802 to 5804	<p>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703; gauze, other than narrow fabrics of heading 5806; tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5806 ⁽⁸⁾	Narrow-woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5807 to 5809	<ul style="list-style-type: none"> - Combined with rubber thread - Other <p>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Combined with rubber thread 	<p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - . natural fibres, or - chemical materials or textile pulp <p>Manufacture from single yarn⁽⁷⁾</p>	<p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p>

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 from ⁽⁷⁾ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,	
5810	Embroidery in the piece, in strips or in motifs	or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
5811 ⁽⁸⁾	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading. 5810: - Combined with rubber thread	Manufacture from single yarn ⁽⁷⁾	

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 from ⁽⁷⁾ : - natural fibres, or - chemical materials or textile pulp	For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	
5903 ⁽⁸⁾	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% 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)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁷⁾	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> - yarn of polytetrafluoroethylene,⁽⁹⁾ - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - monofilaments of polytetrafluoroethylene⁽⁹⁾ - yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁽⁹⁾ - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 – cyclohexanediethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp - monofilaments of polyamide of heading. 5404 <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60 ⁽⁸⁾	Knitted or crocheted fabrics	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp 	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 61 ⁽¹⁰⁾	<p>Articles of apparel and clothing accessories knitted or crocheted:</p> <ul style="list-style-type: none"> - Sweaters of acrylic fibres - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form -- Containing 50% or more by weight of man-made filaments or man-made staple fibres -- Containing less than 50% by weight of man-made filaments or man-made staple fibres - Other 	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - silk yarn, - wool yarn, - cotton fibres, - other vegetable textile yarn, - special yarn of Chapter 56 <p>or</p> <ul style="list-style-type: none"> - chemical materials or textile pulp <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - silk yarn, - wool yarn, - cotton fibres, - other vegetable textile yarn, - man-made staple fibres, - special yarn of Chapter 56 - chemical materials or textile pulp <p>Manufacture from yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
ex Chapter 62 ⁽¹⁰⁾	Articles of apparel and clothing accessories, not knitted or crocheted:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 6210 and ex 6216 ⁽¹⁰⁾	-- Containing 50% or more by weight of man-made filaments or man-made staple fibres	Manufacture from ⁽⁷⁾ : - silk yarn, - wool yarn, - cotton fibres, - other vegetable textile yarn, - man-made staple fibres, - special yarn of Chapter 56 - chemical materials or textile pulp	
	-- Containing less than 50% by weight of man-made filaments or man-made staple fibres except for: Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ⁽¹¹⁾ , Manufacture from yarn ⁽¹¹⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹¹⁾	
6213 and 6214 ⁽¹⁰⁾	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ^{(7), (11)}	
	- Other	Manufacture from unbleached single yarn ^{(7), (11)} or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47.5% 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)
6217 ⁽¹⁰⁾	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminized polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from yarn⁽¹¹⁾</p> <p>Manufacture from yarn⁽¹¹⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product⁽¹¹⁾</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from yarn⁽¹¹⁾</p>	
ex Chapter 63 ⁽¹⁰⁾	Other made-up textile articles; sets; worn clothing and worn textile articles; rags ; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304 ⁽¹⁰⁾	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other 	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn⁽¹¹⁾, (12)</p>	
6305 ⁽¹⁰⁾	Sacks and bags, of a kind used for the packing of goods	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6306 ⁽¹⁰⁾	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ^{(7), (11)} : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{(7), (11)}	
6307 ⁽¹⁰⁾	Other made-up articles, including dress patterns	Manufacture from yarn ⁽¹¹⁾	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out of articles of twine, cordage, rope or cables, of textile materials	Manufacture in which all the materials used are wholly obtained	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6402 to 6404 ⁽¹³⁾	Footwear of plastics, leather and textiles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading 6406; - 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 that confers originating status	
(1)	(2)	(3)	or (4)
6405	Other footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹¹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the 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 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ⁽¹⁴⁾ - Other	Manufacture from non-coated glass plate substrate of heading 7006 Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7009	Glass mirrors; whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex 7020	Ampules of transparent glass for thermos or vacuum insulated flasks; other articles of glass	Manufacture from materials of any heading, including the materials covered by other "group" ³ of this heading.	

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 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 in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals - Unwrought	Manufacture from materials not classified within heading 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product.	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224	Semi-finished products	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction materials of iron or steel; rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product	
7320	Springs and leaves for springs, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances and parts thereof, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7324	Sanitary ware and parts thereof, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7325	Other cast articles of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7326	Other articles of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product.	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
7404	- Copper alloys and refined copper containing other elements Copper waste and scrap	Manufacture from refined copper, unwrought, or waste and scrap of copper Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the 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 7418	Cooking or heating apparatus of a kind used for domestic purposes, nonelectric and parts thereof	Manufacture in which: - all the materials used are classified in any heading, except cooking or heating apparatus of a kind used for domestic purposes, nonelectric and parts thereof classified in heading 7419; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7419	Cooking or heating apparatus of a kind used for domestic purposes, nonelectric and parts thereof	Manufacture in which: - all the materials used are classified in any heading, except cooking or heating apparatus of a kind used for domestic purposes, nonelectric and parts thereof classified in heading 7418; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% 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)
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7613	Aluminium containers for compressed or liquefied gas	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7616	Other articles of aluminium	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7806	Bars, rods, profiles or wire; tubes, pipes or tube or pipe fittings; other articles of lead	Manufacture in which: - all the materials used are classified in any heading, including the materials covered by other "group" ³ of this heading. - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7907	Tubes, pipes or tube or pipe fittings; other articles of zinc	Manufacture in which: - all the materials used are classified in any heading, including the materials covered by other "group" ³ of this heading. - the value of all the materials used does not exceed 50% 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 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used	
8002	Tin waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
8007	Other articles of tin: Plates, sheets or strip, of a thickness exceeding 0.2 mm; foil, of a thickness not exceeding 0.2 mm, powders or flakes; tubes, pipes or tube or pipe fittings Other	Manufacture in which: - all the materials used are classified in any heading, including the materials covered by other "group" ³ of this heading. - the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product. However, plates, sheets or strip, of a thickness exceeding 0.2 mm, foil, of a thickness not exceeding 0.2 mm, powders or flakes, tubes, pipes or tube or pipe fittings classified in this heading may be used	
Chapter 81	Other base metals; cermets; articles thereof:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Other base metals, wrought; articles thereof</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the 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 that confers originating status	
(1)	(2)	(3)	or (4)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20% 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 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product	
ex 8414	Tools for working in the hand, with self-contained electric motor and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment - Freezers and compression type units whose condensers are heat-exchangers - Furniture designed to receive refrigerating or freezing equipment - Other parts of refrigerators 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and headings 8414 and 9032</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and headings 8414 and 9032</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 8419 ex 8422 ex 8424	Tools for working in the hand, with self-contained electric motor and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8425 to 8430	Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading 8431	Manufacture in which the value of all the materials used does not exceed 50% 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 8443	Machines, which perform the function of printing Printers Electrostatic photo copying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product. Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product. Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading 8448	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8456 to 8465	Machine-tools and machines	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading 8466	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8467	Tools for working in the hand, with self-contained electric motor and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8501 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8469 to 8472 8471: (see 8528): 8472:	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8486	<p>Mechanical machinery for lifting, handling, loading or unloading or continuous-action elevators and conveyors, for goods or materials</p> <p>Machine-tools for working any material by removal of material by laser or other light or photon beam process; machine-tools for working any material by removal of material by electro-chemical, electron beam, ionic-beam or plasma arc processes; machine-tools for working stone, ceramics, concrete, asbestos-ceramic or like mineral materials or for cold-working glass; sawing machines; numerically controlled machine-tools (including presses) for working metal by bending, folding, straightening or flattening; machine tools (including presses) not numerically controlled for working metal by bending, folding, straightening or flattening; other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working hard rubber, hard plastics or similar hard material; machine tools operated by laser or other light or photon beam processes; machine tools operated by ultrasonic processes; machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood or cork.</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading 8431:</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading 8466</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

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 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 in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8501 to 8502	Electric motors and generators (excluding generating sets) ; electric generating sets and rotary converters	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8503	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8508	Domestic vacuum cleaners, with self-contained electric motor	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8501 and vacuum cleaners of heading 8509	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Parts of domestic vacuum cleaners, with self-contained electric motor	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8548 and parts of vacuum cleaners of heading 8509	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Other vacuum	Manufacture from materials of any heading, except those of heading 8479.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8509	Electromechanical domestic appliances, with self-contained electric motor:		
	- Electromechanical domestic appliances, with self-contained electric motor	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8501 and vacuum cleaners of heading 8508	Manufacture in which the value of all the materials used does not exceed 50% 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 8517	- Parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8548 and parts of domestic vacuum cleaners of heading 8508	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Control or adapter units	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Units suitable for physical incorporation into automatic data processing machines or units thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Parts for transmission apparatus or reception apparatus	Manufacture from materials of any heading, except those of heading 8529.	
8519	Sound recording or reproducing apparatus:		
	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks); telephone answering machines	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials without sound recording device incorporated	
ex 8523	Recorded media	or	
		Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		Manufacture in which all the materials used are classified within a heading other than that of the product. However, prepared unrecorded media may be used	Manufacture in which the value of all the materials used does not exceed 50% 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)
8528	Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Other	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, printed circuit assembly of heading 8529 may not be used;</p> <p>or</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for material of heading 8540</p>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8529	Printed circuits assemblies and parts recognizable as intended solely for monitors of the type used solely or mainly with machines of heading 8471, excluding printed circuit assemblies made with electrical or electronic components or electronic components mounted on an isolated plate with printed circuit	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Other	Manufacture from materials of any heading	
ex 8536	Connectors of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Connectors of copper	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, except heading 7419; - the value of all the materials used does not exceed 50% 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)
8540	Connectors of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product, except heading 6909.	
	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Manufacture from materials of any heading	
ex 8543	Electronic microassemblies	Manufacture from materials of any heading, except for material of heading 8542	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Other parts	Manufacture in which all the materials used are classified within a heading other than that of the product. However, electronic microassemblies may be used	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8548	Electronic microassemblies	Manufacture from materials of any heading, except for material of heading 8542	Manufacture in which the value of all the materials used does not exceed 50% 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)
	Other parts	Manufacture in which all the materials used are classified within a heading other than that of the product. However, electronic microassemblies may be used	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705: - Safety seat belts	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 5806 and 6307 and Chapter 73	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Mounted brake linings	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6813	Manufacture in which the value of all the materials used does not exceed 50% 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)
8709	- Drive-axles with differentials, whether or not provided with other transmission components; non-driving axles and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8482	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Silencers and exhaust pipes	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading 8421	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 4011	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	Works trucks, self-propelled not fitted with lifting or handling equipment, or the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used in railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product.
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-- Not exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product
	-- Exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	ex 8712 Bicycles without ball bearings	Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9006	<p>Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading 8539; parts and accessories thereof, except for:</p> <p>- Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings 9002 and 9033</p>	Manufacture in which the value of all the materials used does not exceed 50% 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)
9018	- Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings 9001, 9002 and 9033	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9022 and 9023	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	Apparatus based on the use alpha, beta or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes	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)
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading 9114 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided: - the value of the cloth does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9504	Wheeled toys intended to be driven by children, carriages and wheelchairs for toys, dolls' carriages; dolls and toys representing solely human beings	Manufacture from materials of any heading, including the materials covered by other "group" ³ of this heading.	
	Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, wheeled toys intended to be driven by children, carriages and wheelchairs for toys, dolls' carriages and dolls and toys representing solely human beings classified in this heading may be used; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	Manufacture from materials of any heading	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the 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 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

List of footnotes

- (1) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific processes" see Introductory Note 7.2.
- (3) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
- (4) In the case of the products composed of materials classified within both headings. 3901 to 3906, on the one hand, and within headings. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (5) The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.
- (6) See Joint Declaration I regarding Appendix 2 to Annex 1.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) For special conditions relating to products covered by a quota, see Note 1 Appendix 2(a) to Annex I.
- (9) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (10) For special conditions relating to products covered by a quota, see Note 2 Appendix 2(a) to Annex I.
- (11) See Introductory Note 6.
- (12) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (13) For special conditions relating to products covered by a quota, see Note 3 Appendix 2(a) to Annex I.
- (14) SEMII - Semiconductor Equipment and Materials Institute Incorporated.

APPENDIX 2(a) TO ANNEX I

Note 1:

For headings 5111 to 5113, 5208 to 5212, 5309 to 5311, 5407 to 5408, 5512 to 5516, 5801, 5806, 5811, 5903 and Chapter 60 (See also Joint Declaration II to Annex I):

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5111	Woven fabrics of carded wool or of carded fine animal hair	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>	<p>Manufacture by flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use provided that the flame resistance treatment covers 100% of surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works price of the product</p>
5112	Woven fabrics of combed wool or of combed fine animal hair	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>	<p>Manufacture by flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use provided that the flame resistance treatment covers 100% of surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works price of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5113	Woven fabrics of coarse animal hair or of horsehair	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>	
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²		

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Dyed	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture by flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use provided that the flame resistance treatment covers 100% of surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>
	- Other	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5210 to 5212	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² ; woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² ; other woven fabrics of cotton	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufacture from yarn	
5407 and 5408	Woven fabrics of man-made filament yarn	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5512 to 5516	Woven fabrics of man-made staple fibres	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading. 5802 or 5806	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5806	Narrow-woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% 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)
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture by coating treatment accompanied by at least two additional preparatory or finishing operations ⁽¹⁾ making the fabric ready for further use provided that the coating treatment covers 100% of surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works price of the product	
Chapter 60 6001	Knitted or crocheted fabrics Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	Manufacture from yarn	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works 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)
6002 to 6006	Other knitted or crocheted fabrics	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture by flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use provided that the flame resistance treatment covers 100% of surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of non-originating fabric used does not exceed 47.5% of the ex-works of the product</p>

For the products which comply with these rules the following annual aggregated quotas shall apply:

Exports from Mexico to EFTA States	Exports from EFTA States to Mexico
2 millions US dollars	2 millions US dollars

The maximum amount to be allocated within the same heading shall not exceed of 20% of the each annual aggregated quota.

Mexico shall allocate these quotas.

For the purposes of implementation of this note the following phrase shall be inserted in invoice declaration or in Box 7 ("Remarks") of the movement certificate EUR.1:

"Meet Note 1 Appendix 2(a)" or in one of the following official languages of the Parties:

CH : «Entspricht Bemerkung 1 von Beilage 2(a)»
«Selon Note 1 Appendice 2(a)»
«Correspond all Nota 1 del Apendice 2(a)»
IS: «Í samræmi við ákvæði í Notu 1 í Viðauka 2(a)»
MX: «Cumple con la Nota 1 del Apéndice 2(a)»
NO: «Oppfyller Note 1 i Tillegg 2(a)»

Note 2:

For Chapter 61 to 62 and headings 6301 to 6307 and 6309 (See also Joint Declaration III to Annex I):

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6117	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6217	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags, except for headings 6308 and 6310	Manufacture in which all the materials used are classified within a heading other than that of the product	

For the products which comply with these rules the following annual aggregated quotas shall apply:

Exports from Mexico to EFTA States	Exports from EFTA States to Mexico
2 millions US dollars	2 millions US dollars

Mexico shall allocate these quotas.

For the purposes of implementation of this note the following phrase shall be inserted in invoice declaration or in Box 7 ("Remarks") of the movement certificate EUR.1:

"Meet Note 2 Appendix 2(a)" or in one of the following official languages of the Parties:

CH : «Entspricht Bemerkung 2 von Beilage 2(a)»
 «Selon Note 2 Appendice 2(a)»
 «Correspond all Nota 2 del Apendice 2(a)»
 IS: «Í samræmi við ákvæði í Notu 2 í Viðauka 2(a)»
 MX: «Cumple con la Nota 2 del Apéndice 2(a)»
 NO: «Oppfyller Note 2 i Tillegg 2(a)»

Note 3:

For heading 6403 (see also Joint Declaration IV to Annex I):

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406	

For the products which comply with this rule of origin the following annual aggregated quota shall apply:

Exports from Mexico to EFTA States	Exports from EFTA States to Mexico
25,000 pairs	25,000 pairs with a customs value over 25 US dollars

Mexico shall allocate these quotas.

For the purposes of implementation of this note the following phrase shall be inserted in invoice declaration or in Box 7 ("Remarks") of the movement certificate EUR.1:

"Meet Note 3 Appendix 2(a)" or in one of the following official languages of the Parties:

CH : «Entspricht Bemerkung 3 von Beilage 2(a)»
 «Selon Note 3 Appendice 2(a)»
 «Correspond all Nota 3 del Apendice 2(a)»
 IS: «Í samræmi við ákvæði í Notu 3 í Viðauka 2(a)»
 MX: «Cumple con la Nota 3 del Apéndice 2(a)»
 NO: «Oppfyller Note 3 i Tillegg 2(a)»

Quota allocation:

For the purposes of Note 1 to 3, the tariff quotas will be allocated and managed by the competent governmental authority of Mexico⁽²⁾.

The quotas will be allocated on a "first come, first served" system. The interested person in the quotas, shall provide to the competent governmental authority⁽²⁾ the invoice, pro-forma invoice or Bill of Lading to request part of the quota.

The competent governmental authority⁽²⁾ will provide a certificate of eligibility as a proof of the granted quota. The exporter or importer shall present, when requested by the customs authority, the certificate of eligibility and a proof of origin to obtain the preferential treatment.

List of footnotes

- (1) E.g. singeing, desizing, bleaching, mercerizing, scouring, heat setting, compressive-shrinking (sanforizing), preshrinking, decatizing and other special finishing applications such as softening, stiffening, delustering, brightening, changing surface characteristics, easy-care finishing, calendering, water and oil/soil repellency, antistatics treatments, antimicrobial treatments.
 - (2) The competent governmental authority means the “Secretaría de Comercio y Fomento Industrial” or its successor.
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