

Inhaltsverzeichnis

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

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

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

Note 2:

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

Note 3:

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

Example: A handsaw of heading 8202.10, for which the rule states that the value of the non-originating materials used may not exceed 50 per cent of the ex-works price, is made from blades of 8202.91. If the production of the blades has been undertaken in the Party concerned from non-originating metal, and this processing leads to that the blades acquire originating status by virtue of the rule for chapter 82, the blades can then count as fully originating in the value-calculation for the handsaw, regardless of whether they were produced in the same factory or in another factory in the Party concerned. The value of the blade 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 uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.
-

APPENDIX 2 TO ANNEX V

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

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

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 02	Meat and edible meat offal; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 01	
ex 02.10	Dried meat of bovine animals, sheep or goats	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture from fry or larvae of heading 03.01 Note: The term “fry of heading 03.01” means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers.
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all materials used are classified within a heading other than that of the product	
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: with a minimum salt content of 18 per cent	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture from seeds, bulbs or rootstocks
06.03 to 06.04	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared; foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 08	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	Manufacture in which all materials used are classified within a subheading other than that of the product, except those of subheading 0904.20 or 0910.30	
Chapter 10	Cereals	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07, 08 or 10	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 13.02	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
15.07 to 15.08	Soya-bean oil and its fractions, whether or not refined, but not chemically modified; ground-nut oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a subheading other than that of the product	
15.09 to 15.10	Olive oil and its fractions, whether or not refined, but not chemically modified; other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 12	
15.12 to 15.15	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified; coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified; other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials used are classified within a subheading 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)
15.16 to 15.17	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 02	
ex 16.03	Extracts and juices of meat of whales, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials used are classified within a heading other than that of the product	
16.04 to 16.05	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 18	Cocoa and cocoa preparations, except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all materials used are classified within a heading other than that of the product	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 19.01	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the materials used are classified within a chapter other than that of the product	
ex 20.01	Cucumbers including gherkins, artichokes, and olives	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
ex 20.04	Potatoes and artichokes	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	
ex 20.05	Potatoes, peas (<i>Pisum sativum</i>), beans, asparagus, olives, sweet corn (<i>Zea mays var. saccharata</i>), artichokes, and piquillo pepper (<i>Capsicum anuum</i>)	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 20.08	Palm hearts, mangoes, apples, grapes, pears, strawberries, black currants or raspberries	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08 or 12	
ex 20.09	Juices of oranges, lemons, mangoes, grapes, apples, pears, strawberries, black currants or raspberries	Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which and all materials used are classified within a heading other than that of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	Manufacture from grape must, in which the grape must used does not exceed 50 per cent of the total weight of the grape must	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
23.09	Preparations of a kind used in animal feeding	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 29.30	Dithiocarbonates (xanthates and xantogenates)	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 28 or 38. However, materials classified within the same chapter may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 30.06	First-aid boxes and kits	Sets must fulfil the rules established in Article 10 of Annex V (Sets).	
Chapter 31	Fertilisers	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

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 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all materials used are classified -within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 35.02	Egg albumin	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 04.07	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

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 materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
39.01 to 39.14	Plastics in primary forms	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 40	Rubber and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex 44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
ex 44.12	Plywood, veneered panels and similar laminated wood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	Manufacture in which all materials used are classified within a chapter other than that of the product	
Chapter 45	Cork and articles of cork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), 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, except those of heading 48.09	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 48.03	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 50	Silk, except for:	Manufacture in which all materials used are classified within a heading other than that of the product	
50.01	Silk-worm cocoons suitable for reeling	Manufacture in which all materials used are classified within a chapter other than that of the product	
50.02	Raw silk (not thrown)	Manufacture in which all materials used are classified within a chapter other than that of the product	
50.04 to 50.06	Silk yarn (including yarn spun from silk waste) and silk-worm gut	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 50.04 to 50.06	

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 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
51.06 to 51.10	Yarn of wool or fine animal hair (carded or combed) or of coarse animal hair or of horsehair (including gimped horsehair yarn)	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10	
51.11 to 51.13	Woven fabrics of wool or fine animal hair (carded or combed), of coarse animal hair, or of horsehair	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
ex Chapter 52	Cotton; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
52.04 to 52.07	Cotton sewing thread and cotton yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.07, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
52.08 to 52.12	Woven fabrics of cotton	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.12, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
53.06 to 53.08	Flax yarn, yarn of jute and of other vegetable textile fibres; paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.06 to 53.08	
53.09	Woven fabrics of flax	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08	
53.10 to 53.11	Woven fabrics of jute or of other vegetable textile fibres or of paper yarn	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08 or 53.10 to 53.11	
ex Chapter 54	Man-made filaments; strip and the like of man-made textile materials; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
54.07 to 54.08	Woven fabrics of synthetic or artificial filament yarn, including woven fabrics obtained from materials of heading 54.04 or 54.05.	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.10	
ex Chapter 55	Man-made staple fibres; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product	
55.08 to 55.11	Sewing thread of man-made staple fibres, whether or not put up for retail sale; yarn of synthetic or artificial staple fibres, not put up for retail sale; yarn of man-made staple fibres, put up for retail sale	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.11	
55.12 to 55.16	Woven fabrics of synthetic or artificial staple fibres	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.16	

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 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16	
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16	
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture in which all materials used are classified within a heading other than that of the product	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 57	Carpets and other textile floor coverings	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08 or 55.09 to 55.16	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16	
Chapter 60	Knitted or crocheted fabrics	Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16	

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 61	Articles of apparel and clothing accessories, knitted or crocheted; except for:	<p>Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties</p>	
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	<p>Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties;</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)
		Manufacture of a product knit to shape, for which no sewing or other assembly is required, in which all materials used are classified within a chapter other than that of the product	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<p>Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties.</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
62.03 to 62.05	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear); women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear); men's or boys's shirts	<p>Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the territories of the Parties</p>	
62.15	Ties, bow ties and cravats	<p>Note: For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the Parties</p>	

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	<p>Note: For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territories of the Parties</p>	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product, except those of subheading 6406.10 and the value of all the materials used does not exceed 50 per cent of the value of the product	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 65	Headgear and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
71.13 to 71.17	Articles of precious metal or of metal clad with precious metal. Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). Imitation jewellery	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 72	Iron and steel	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
73.23 to 73.24	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. Sanitary ware and parts thereof, of iron or steel	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
74.08	Copper wire	Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 74.07	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 77	Reserved for possible future use in HS		
Chapter 78	Lead and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture in which all materials used are classified within a subheading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

HS Heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product

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 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 materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
94.03	Other furniture and parts thereof	Manufacture in which all materials used are classified within a heading other than that of the product	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
96.07	Slide fasteners and parts thereof	Manufacture in which all materials used are classified within a chapter other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all materials used are classified within a heading other than that of the product	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product