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APPENDIX 1 TO ANNEX I**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 I.

Note 2

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

Note 3

- 3.1. The 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 this status has been acquired inside the factory where these products are used or in another factory in a Party.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the Party concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No 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 the same factory or in another factory in the Party concerned. 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 No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. 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 for yarns of heading No 5306 to 5308 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.

- 3.5. 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).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

- 3.6. 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 heading 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading 5101 to 5105, the cotton fibres of heading 5201 to 5203 and the other vegetable fibres of heading 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 heading Nos 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 be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 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 be applied 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 No 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 No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 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 10 per cent of the yarn.

Example:

A cotton yarn of heading No 5204 made from cotton yarn of heading No 5205 and synthetic yarn of staple fibres of heading No 5509 is a mixed yarn. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or cotton 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 10 per cent of the weight of the yarn.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 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 No 5205 and synthetic fabric of heading No 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 20 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 films 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 within 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 fabrics of Chapter 60, yarn must be used, this does not prevent the use of items, such as glass beads because they are not classified within Chapters 50 to 63.

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

Note 7

- 7.1 For the purposes of heading Nos 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 process;
 - 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.
- 7.2 For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- a) vacuum distillation;
 - b) redistillation by a very thorough fractionation process;
 - c) cracking;
 - d) reforming;
 - e) extraction by means of selective solvents;
 - f) the process comprising all 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;
 - k) in respect of heavy oils falling within heading No 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 within heading No 2710 only, deparaffining by a process other than filtering;
 - m) in respect of heavy oils falling within heading No 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 No 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 within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, 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 within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- 7.3 For the purposes of heading Nos 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 contents, any combination of these operations or like operations do not confer origin.

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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 must be wholly obtained	
Chapter 02	Meat and edible meat offal (13)	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
0301	Live fish - Ornamental fish - Other	Raising from fry, including fingerlings Manufacture in which all the materials of Chapter 3 used must be wholly obtained	Manufacture of eels from elvers of heading No. 0301
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 0304	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	Manufacture from fry (1) of heading No. 0301
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	Manufacture from fry (1) of heading No. 0301
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials used are classified within a heading other than that of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product, provided that the products having undergone only salting have a minimum salt content of 18%	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: - Dried products - Flours, meals and pellets of crustaceans, fit for human consumption	Manufacture from materials of any heading, including other materials of heading No. 0306 Manufacture from materials of any heading, including other materials of heading No. 0306	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0307	<p>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</p> <ul style="list-style-type: none"> - Dried products - Flours, meals and pellets of aquatic invertebrates, fit for human consumption - Other 	<p>Manufacture from materials of any heading, including other materials of heading No 0307</p> <p>Manufacture from materials of any heading, including other materials of heading No 0307</p> <p>Manufacture in which all the materials of Chapter 3 used must be wholly obtained</p>	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<p>Manufacture in which:</p> <p>all the materials of Chapter 4 used must be wholly obtained;</p> <p>any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: all the materials of Chapter 6 used must be wholly obtained; the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: all the fruit and nuts used must be wholly obtained; the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemi- cally modified: - Solid fractions - Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their frac- tions: - Soya, ground nut, palm, copra, palm kernel, ba- bassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or indus- trial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other ma- terials of headings No 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared; except for:	Manufacture in which: all the materials of Chapter 2 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of headings No 1507, 1508, 1511 and 1513 may be used	
ex 1516.10	- Other animal fats and oils and their fractions, of marine mammals	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1516.20	- Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax"	Manufacture in which all the materials used are classified within a heading other than that of the product	
1517	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 No 1516	Manufacture in which: all the materials of Chapters 2 and 4 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex 1603.00	Extracts and juices of meat of whale(13), fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials used are classified within a heading other than that of the product	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the materials used are classified within a heading other than that of the product	
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <p>all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</p> <p>all the materials of Chapters 2 and 3 used must be wholly obtained</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: from materials not classified within heading No 1806; in which all the cereals and flour (except durum wheat and its derivatives and Zea murex maize) used must be wholly obtained; in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% 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> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea, maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>all the chicory used must be wholly obtained</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings No 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
	Beverages, spirits and vinegar; except for:	<p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product;</p> <p>any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: from materials not classified within heading Nos 2207 or 2208, in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: from materials not classified within heading No 2207 or 2208; in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal(13); flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2301.10	Flours, meals and pellets, of meat or meat offal, of whale(13)	Manufacture in which all the materials used are classified within a heading other than that of the product	
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
ex 2309 ex 2309.90	Preparations of a kind used in animal feeding; except for: Other: - Fish solubles	Manufacture in which: all the cereals, sugar or molasses, meat or milk used must already be originating; all the materials of Chapter 3 used must be wholly obtained Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 25 ex 2504	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: Natural crystalline graphite, with enriched carbon content, purified and ground	Manufacture in which all the materials used are classified within a heading other than that of the product 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 or 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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	
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: 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	Manufacture in which all the material used are classified within a heading other than that of the product 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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) (3) 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	
2711	Petroleum gases and other gaseous hydrocarbons		
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		

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	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	
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) (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	
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) (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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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	
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	
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
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) (2) or	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		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 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	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	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 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
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 2932	<ul style="list-style-type: none"> - 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. However, the value of all the materials of heading No 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>
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 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
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 heading Nos 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. 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
3002	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:		

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	<ul style="list-style-type: none"> - 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 - Other: - - Human blood - - Animal blood prepared for therapeutic or prophylactic uses - - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins - - Haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also 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 No 3002. The materials of this description may also 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 No 3002. The materials of this description may also 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 No 3002. The materials of this description may also 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 No 3002. The materials of this description may also 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> <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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- - Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also 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
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006): - Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, 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 3006	Waste pharmaceuticals specified in note 4 (k) to this Chapter	The origin of the product in its original classification shall be retained	
Chapter 31	Fertilizers	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 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

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 3203	Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins	Manufacture from oleoresins	
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 materials of a different “group”(4) in 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, 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 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)(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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3)	or (4)
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other 	<p>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</p> <p>Manufacture from materials of any heading, except:</p> <p>hydrogenated oils having the character of waxes of heading No 1516;</p> <p>fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</p> <p>materials of heading No 3404</p> <p>However, these materials 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>
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	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> - Starch ethers and esters 	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p>	<p>Manufacture in which the value of all the materials used does not 50 % of the ex-works price of the product</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3507	Enzymes; prepared enzymes not elsewhere specified or included	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 36	Explosives; pyrotechnic products; 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 50% of the ex-works price of the product
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 50% of the ex-works price of the product
3701	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: - Instant print film for color photography in packs	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% 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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, 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
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 No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 50% 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 heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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	<ul style="list-style-type: none"> - 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 	<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 of heading No 3403 used 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
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

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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
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:		

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	<ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 	<p>Manufacture in which the value of all the materials of heading No 3811 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>	
3812	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	
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	
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:		

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	<ul style="list-style-type: none"> - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</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>
3824	<p>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</p> <p>- The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <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>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</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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3901	Polymers of ethylene, in primary forms: - Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content - Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product(5) 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 (5)	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
3902 to 3906	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 (5)	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		

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester - Other 	<p>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(5)</p> <p>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)</p> <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(5)</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>
3908 to 3911	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(5)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3912	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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
3913 to 3914	Natural polymers and modified natural polymers not elsewhere specified or included; ion-exchangers based on polymers of heading Nos. 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(5)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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(5)	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: 	<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</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>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <p>the value of all the materials used does not exceed 50% of the ex-works price of the product;</p> <p>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</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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 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(6)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3922 to 3925	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	
3926	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14	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 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	
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	Retreading of used tyres	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture from materials of any heading, except those of heading No 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	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather 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
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4107 and 4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals or of sheep or lamb, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4112 or 4113, provided that their total value does not exceed 50 % 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 the materials used are classified within a heading other than that of the product	
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	
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 No 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 4408	Veneer sheets and sheets for plywood, 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	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing 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 - Beadings and mouldings	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 Beading or moulding	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	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 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading No 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 No 4501	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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	
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	
ex 4811	Paper and paperboard, ruled, lined or squared only; except for: Floor coverings	Manufacture from paper-making materials of Chapter 47 Manufacture in which all the materials used are classified within a heading other than that of the product	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture in which all the materials used are classified within a heading other than heading No 4809	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; except for: Floor coverings	Manufacture from paper-making materials of Chapter 47 Manufacture in which all the materials used are classified within a heading other than that of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 post-cards; 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 No 4909 or 4911	
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	Manufacture from (7) : 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:	Manufacture from yarn (7) 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 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 5112	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (7) 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 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
5113	Woven fabrics of fine or coarse animal hair or of horsehair:	<p>Manufacture from yarn (7)</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 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
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	<p>Manufacture from (7):</p> <p>raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper-making materials</p>	
5208 to 5212	Woven fabrics of cotton:	<p>Manufacture from yarn (7)</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 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
			Manufacture by coating / flame resistance treat- ment accompanied by at least two additional pre- paratory or finishing op- erations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibers; paper yarn and woven fab- rics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable tex- tile fibres; paper yarn	Manufacture from (7): raw silk or silk waste carded or combed or otherwise pre- pared for spinning, natural fibres not carded or combed or otherwise pre- pared for spinning, chemical materials or textile pulp, or paper-making materials	
5309	Woven fabrics of flax:	Manufacture from yarn (7) or Printing accompanied by at least two preparatory or fin- ishing operations (such as scouring, bleaching, mercer- izing, heat setting, raising, calendering, shrink resis- tance processing, perma- nent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the prod- uct	Manufacture by dyeing accompanied by at least two additional prepara- tory or finishing opera- tions (11) 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 the non- originating fabric used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
5310 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn (7) 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 50 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	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	
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread	Manufacture from single yarn (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product or

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
			<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</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 50 % of the ex-works price of the product</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	<p>Manufacture from (7):</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</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 50 % of the ex-works price of the product</p>
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7):	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise pre- pared for spinning, chemical materials or textile pulp, or paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from single yarn (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non- originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resis- tance treatment covers 100 % of the surface of at least one side of the prod- uct and on condition that the value of the non- originating fabric used does not exceed 50 % of the ex-works price of the product or

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	<p>Manufacture from (7):</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp,</p> <p>or</p> <p>paper</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 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product
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 - Other	Manufacture from (7): natural fibres, nylon staples fibres of heading Nos. 5501 or 5503, chemical materials or textile pulp However: polypropylene filament of heading No 5402, polypropylene fibres of heading Nos 5503 or 5506 or polypropylene filament tow of heading No 5501, may be used Manufacture from (7): natural fibres, nylon staples fibres of heading Nos. 5501 or 5503 man-made staple fibres made from casein, or	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		chemical materials or textile pulp	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 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 rubber thread or cord, not textile covered</p> <p>Manufacture from (7): natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials</p>	
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from (7):</p> <p>natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials</p>	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from (7):</p> <p>natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		synthetic or artificial filament yarn, natural fibres, or man-made staple fibres not carded or combed or other- wise processed for spinning Jute fabric may be used as a backing for other carpets	
5801	Woven pile fabrics and che- nille fabrics, other than fab- rics of heading No. 5802 or 5806 - Combined with rubber thread	Manufacture from single yarn (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, pro- vided that the dyeing cov- ers 100 % of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50 % of the ex-works price of the product or For cotton fabrics classi- fied in this heading: Manufacture from cotton yarn and printing accom- panied by at least two preparatory or finishing operations (such as scouring, bleaching, mer- cerizing, heat setting, rais- ing, calendering, shrink resistance processing, permanent finishing, de- catizing, impregnating, mending and burling) or

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture from (7): natural fibres, or chemical materials or textile pulp	<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 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</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> <p>or</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product
5802 to 5803	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703; gauze, other than narrow fabrics of heading No 5806: - Combined with rubber thread	Manufacture from single yarn (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product or

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other		<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> <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 50 % of the ex-works price of the product</p>
		<p>Manufacture from: natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp</p> <p>or</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
			<p>or</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> <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 50 % of the ex-works price of the product</p>
5804	<p>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 60.02 to 60.06:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>chemical materials or textile pulp</p> <p>or</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product	
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	<p>Narrow-woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>natural fibres, or chemical materials or textile pulp or</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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product	
5807 to 5809	<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 No 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 - Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>chemical materials or textile pulp</p> <p>or</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
5811	<p>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 No. 5810:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>natural fibres, or</p> <p>chemical materials or textile pulp</p> <p>or</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 50 % of the ex-works price of the product	
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	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 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 50 % of the ex-works price of the product	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5904	<p>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</p> <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other 	<p>Manufacture from yarn (7)</p> <p>Manufacture from yarn</p> <p>Manufacture from (7):</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>chemical materials or textile pulp</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 50 % of the ex-works price of the product</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
5906	<p>Rubberized textile fabrics, other than those of heading No 5902:</p> <p>- Knitted or crocheted fabrics</p> <p>- Other fabrics made of syn- thetic filament yarn, contain- ing more than 90% by weight of textile materials</p> <p>- Other</p>	<p>Manufacture from: natural fibres, man-made staple fibres not carded or combed or oth- erwise processed for spin- ning, or chemical materials or textile pulp</p> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resis- tance treatment covers 100 % of the surface of at least one side of the prod- uct and on condition that the value of the non- originating fabric used does not exceed 50 % of the ex-works price of the product</p>
5907	<p>Textile fabrics otherwise im- pregnated, coated or cov- ered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, per- manent finishing, decatiz- ing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resis- tance treatment covers 100 % of the surface of at least one side of the prod- uct and on condition that the value of the non- originating fabric used does not exceed 50 % of the ex-works price of the product</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3)	or (4)
5908	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: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No 5911 - Woven fabrics, of a kind commonly used in paper-making 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 No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from (7): coir yarn, the following materials: - yarn of polytetrafluoroethylene, (8) - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofilaments of polytetrafluoroethylene, (8) - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, (8) - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 – cyclohexanediethanol and isophthalic acid,	<u>5911</u> Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	<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 - monofilaments of polyamide of heading No. 5404 <p>Manufacture from (7):</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>chemical materials or textile pulp</p>	<p><u>5911</u></p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) 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 the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
			<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</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 50 % of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted:	Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags, except for :	Manufacture in which all the materials used are classi- fied within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	
6310	Used or new rags, scrap twine, cordage, rope and ca- bles 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 up- pers 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 af- fixed to inner soles or to other sole components of heading No 6406	
6402	Footwear with outer soles and uppers of rubber or plas- tics	Manufacture in which: all the materials used are classified within a heading other than that of the prod- uct, except uppers or parts thereof, other than stiffen- ers, of heading No 6406; the value of all the materials used does not exceed 60% of the ex-works price of the product	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and up- pers of leather	Manufacture from materials of any heading except for assemblies of uppers af- fixed to inner soles or to other sole components of heading No 6406	
6404	Footwear with outer soles of rubber, plastics of leather or composition leather and up- pers of textile materials	Manufacture in which: all the materials used are classified within a heading other than that of the prod- uct, except uppers or parts thereof, other than stiffen- ers, of heading No 6406;	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		the value of all the materials used does not exceed 60% of the ex-works price of the product	
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 No 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	
ex 6504 to ex 6506	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (9)	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture in which all the materials used are classified within a heading other than that 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	
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)	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, 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 (10) - Other	Manufacture from non-coated glass plate substrate of heading No 7006 Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors; whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>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</p>	
ex 7019	- Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <p>uncoloured slivers, rovings, yarn or chopped strands, or glass wool</p>	
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	<p>Precious metals</p> <p>- Unwrought</p>	<p>Manufacture from materials not classified within heading No 7106, 7108 or 7110</p> <p>or</p>	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		Electrolytic, thermal or chemical separation of pre- cious metals of heading No 7106, 7108 or 7110	
		or	
		Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from un- wrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7117	Imitation jewellery	Manufacture in which all the materials used are classi- fied within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious met- als, 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 classi- fied within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sec- tions of iron or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi- finished materials of head- ing No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat- rolled products, bars and rods, angles, shapes and sec- tions of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from ingots or other primary forms of heading No 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 No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 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 No 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 No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 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
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

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 prod- uct; the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement cop- per (precipitated copper)	Manufacture in which all the materials used are classi- fied within a heading other than that of the product	
7402	Unrefined copper; copper an- odes for electrolytic refining	Manufacture in which all the materials used are classi- fied within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined Copper containing other elements	Manufacture in which all the materials used are classi- fied within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classi- fied within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classi- fied within a heading other than that 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 prod- uct the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 classi- fied 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 prod- uct; the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of alumin- ium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classi- fied within a heading other than that of the product	
7610	Aluminium structures (exclud- ing prefabricated buildings of heading No 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, bal- ustrades, pillars and col- umns); aluminium plates, rods, profiles, tubes and the like, prepared for use in struc- tures	Manufacture in which all the materials used are classi- fied 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 equip- ment	Manufacture in which all the materials used are classi- fied 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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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
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	Manufacture from "bullion" or "work" lead	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7806	Other articles of lead; except for: Lead bars, rods, profiles, wire, tubes, pipes, and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that 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	
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 No 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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
7907	Other articles of zinc; except for: Zinc tubes, pipes and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that 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	
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 No 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; except for: Tin plates, sheets and strip, foil, tubes, pipes and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which: all the materials used are classified within a heading other than that of the product;	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	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 Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	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 heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 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: 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: all the materials used are classified within a heading other than that of the product;	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3)	or (4)
		the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 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 No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (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 No 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 40 % 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 40 % 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 No 8415: - 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	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 Nos 8414 and 9032	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	<ul style="list-style-type: none"> - 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:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</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 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 heading Nos 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>
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 No 8431	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 No 8448	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
8456 to 8465	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8465	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 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, 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
8469 to 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	
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; 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 No 8503	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8508 to 8509	Electromechanical domestic appliances, with self-contained electric motor, vacuum cleaners; parts thereof:		
	<ul style="list-style-type: none"> - Electromechanical domestic appliances, with self-contained electric motor, - Parts thereof 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8501</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8548</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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recordings or reproducing apparatus	<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 No 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 materials of heading No 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	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	Manufacture from materials of any heading	
ex 8536	<p>Connectors for optical fibres, optical fibre bundles or cables</p> <ul style="list-style-type: none"> - of ceramic - of copper - of other materials 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials 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>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8540	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	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 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 the value of all the materials used does not exceed 50 % 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 40% of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles of headings Nos 8701 to 8705	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
8709	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:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
		all the materials used are classified within a heading other than that of the prod- uct; the value of all the materi- als used does not exceed 40% 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 prod- uct; the value of all the materi- als 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 mo- peds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: - - Not exceeding 50 cc - - Exceeding 50 cc	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 ma- terials used 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 ma- terials used	Manufacture in which the value of all the materials 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 25% of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
	- Other	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
8712	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8714	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13 - Frames and forks, and parts thereof, other than of motorcycles (including mopeds) - Other	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8715	Baby carriages 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
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 40 % of the ex-works price of the product
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 50% of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 50% 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 No 8539; parts and accessories thereof, except for:</p> <ul style="list-style-type: none"> - Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm - 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 - Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9002 and 9033</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 Nos 9001, 9002 and 9033</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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3)	or (4)
ex 9015	Theodolites and tacheometers, levels	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	
9018	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 - Other	Manufacture from materials of any heading, including other materials of heading No 9018 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
9022 and 9023	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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 50 % 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 50 % of the ex-works price of the product	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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 50 % of the ex-works price of the product	
9111	Watch cases and parts thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	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
9401	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and 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 No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
9403	Other furniture and 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
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 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 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	Toys, other than wheeled toys designed to be ridden by children, dolls' carriages, or dolls representing only human beings; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	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
9504	Articles for funfair, table or parlour games, including pin-tables, 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	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
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	
9607	Slide fasteners and 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
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	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 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
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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS – heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating (3) or (4)	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 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	
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 purpose of heading No. 0302 and 0303 the term "fry of heading No. 0301" means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers
- (2) For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.
- (3) For the special conditions relating to "specific processes" see Introductory Note 7.2.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
- (5) In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) 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.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.
- (9) See Introductory Note 6.
- (10) SEMI - Semiconductor Equipment and Materials Institute Incorporated.
- (11) eg. Singeing, desizing, bleaching, mercerizing, scouring, heat setting, compressive-shrinking (sanforizing), pre-shrinking, decatizing and other special finishing applications such as softening, stiffening, delustering, brightening, changing surface characteristics, easy-care finishing, calendaring, water and oil/soil repellency, antistatic treatments, antimicrobial treatments.
- (12) For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in an EFTA State or Singapore.
- (13) Importation of whale products into Liechtenstein or Switzerland is subject to the CITES Convention.

APPENDIX 3 TO ANNEX I**OUTWARD PROCESSING**

1. For the purpose of Article 13 of Annex I the acquisition of originating status shall not be affected by working or processing carried out outside the territory of a Party on materials exported from the Party concerned and subsequently re-imported there, provided that:
 - a) for products listed in the Table below, the total value of non-originating input as set out in paragraph 4(a), does not exceed 50 per cent of the ex-works price of the final product for which originating status is claimed, and
 - b) for products other than those listed in the Table below, the total added value as set out in paragraph 4(b) does not exceed 10 per cent of the ex-works price of the final product for which originating status is claimed.
2. The materials exported from a Party shall be wholly obtained in the Party concerned or having undergone there working or processing going beyond the insufficient operations listed in Article 6 of Annex I prior to being exported outside the territory of that Party. It must be demonstrated to the satisfaction of the customs authorities that the re-imported goods have been obtained by working or processing the exported materials.
3. For the purpose of paragraph 1(b), where a rule in Appendix 2 to Annex I restricts or prohibits the use of certain non-originating materials, such a restriction or prohibition shall also apply in respect of working or processing carried out outside the territory of the Party concerned. Furthermore, where a rule in Appendix 2 to Annex I, giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating input as set out in paragraph 4(a) shall not exceed the percentage given.
4. For the purpose of:
 - a) paragraphs 1(a) and 3 “total value” shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside the Party concerned, including transport costs. Non-originating materials which have already acquired originating status in a Party shall not be considered as non-originating input.
 - b) paragraph 1(b) “total added value” shall mean the value of any materials added outside the Party concerned as well as all costs accumulated outside the territory of the Party concerned, including transport costs.
5. The provisions of paragraphs 2 and 3 shall not apply to products which do not fulfil the conditions set out in Appendix 2 to Annex I and which can be considered sufficiently worked or processed only if the general tolerance given in Article 5(2) of Annex I is applied.

Table containing the products referred to in paragraph 1(a)

HS CODE	PRODUCT DESCRIPTION
3917 29 000	Tubes pipes and hoses rigid of other plastics
3917 39 000	Other tubes pipes and hoses excluding fittings, of plastics
3917 40 000	Pipe fittings of plastics
3919 10 900	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, in rolls of a width not exceeding 20 cm, of other plastics
3919 90 100	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, not in rolls, of polymer of vinyl chloride
3919 90 900	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, not in rolls or in rolls, of other plastics
3920 10 000	Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of ethylene
3921 90 000	Other plates, sheets, film, foil and strip, non-cellular, reinforced, of plastics
3923 10 000	Plastic boxes, cases, crates and similar articles for the conveyance or packing of goods
3923 21 000	Sacks and bags including cones, for conveyance or packing of goods, of polymers of ethylene
3923 29 000	Other plastic sacks and bags including cones, for conveyance or packing of goods
3923 40 000	Plastic spools, cops, bobbins and similar supports
3923 50 000	Plastic stoppers, lids, caps and other closures
3923 90 000	Other plastic articles for the conveyance or packing of goods
3926 10 000	Plastic office or school supplies
8414 59 000	Fans' including blowers, with a self-contained electric motor of an output exceeding 125 W
8414 80 100	Compressors, except those used in a refrigerating equipment or air compressors mounted on a wheeled chassis for towing
8415 81 000	Air conditioning machines, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle
8415 82 000	Other air conditioning machines, incorporating a refrigerating unit
8415 90 000	Parts of air conditioning machines
8421 39 000	Filtering or purifying machinery and apparatus for gases, except intake air filters for internal combustion engines
8451 29 000	Drying machines for textile yarns, fabrics or made up textile articles, each of a dry linen capacity exceeding 10 kg
8467 22 000	Electric hand saws
8479 89 000	Other machines and mechanical appliances not elsewhere specified
8480 20 000	Mould bases
8480 49 000	Moulds for metal or metal carbides , except for injection or compression moulding
8480 79 000	Moulds for rubber or plastics, except for injection or compression moulding
8481 20 000	Valves for oleohydraulic or pneumatic transmissions

HS CODE	PRODUCT DESCRIPTION
8481 80 900	Other valves
8481 90 000	Parts of valves
8482 10 000	Ball bearings
8483 50 000	Flywheels and pulleys, including pulley blocks
ex 8487 90 000	Machinery parts, not containing electrical features, not specified or included elsewhere, other than ships' or boats' propellers and blades thereof
8506 10 000	Primary cells and batteries of manganese dioxide
8511 80 000	Other electrical ignition and starting equipment including glow
8516 40 000	Electric smoothing irons
8516 50 000	Microwave ovens
8516 60 900	Cookers (except rice cookers), cooking plates, boiling rings, grillers and roasters
8516 79 900	Other electro-thermic appliances
8518 29 000	Loudspeakers, not mounted in their enclosures
8518 30 000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers
8519 81 000	Compact disc players
ex 8519 81 000 ex 8519 89 000	Other non-cassette reproducing apparatus, except record-players and turntables
ex 8519 81 000	Non-cassette tape recorders with reproducers, other than dictating machines and telephone answering machines
ex 8519 89 000	Other tape recorder
8521 10 000	Video recorders or reproducers magnetic tape-type, whether or not incorporating a video tuner
8521 90 100	Lasers disc players
8521 90 900	Video recorders or reproducers, whether or not incorporating a video tuner, other than magnetic tape-type and laser disc players
8522 90 100	Printed circuit boards, assembled or mounted, for use solely or principally with the apparatus of headings 85.19 to 85.21
8522 90 900	Other parts and accessories for use with the apparatus of headings 85.19 to 85.21, other than printed circuit boards and pick-up cartridges
ex 8523 29 000	Unrecorded magnetic hard disc
8523 21 000	Unrecorded cards incorporating a magnetic stripe
ex 8523 40 000 ex 8523 51 000 ex 8523 59 000 ex 8523 80 000	Other unrecorded sound recording media
8526 10 000	Radar apparatus

HS CODE	PRODUCT DESCRIPTION
8527 21 000	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus
8527 99 000	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telegraphy or radio-telephony, not combined with sound recording or reproducing apparatus, neither combined with a clock
8535 40 300	Surge suppressors
8539 31 000	Discharge lamps, other than ultra-violet lamps, fluorescent, hot cathode
8539 49 000	Ultra-violet or infra-red lamps