

Annex II

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts of Chapter 8 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are 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	
ex 0902	Tea, whether or not flavoured, except for:	Manufacture from materials of any heading	
0902 10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0910 91	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapter 7, 8, 10, 11 and 23 used are wholly obtained	
1106 10	Flour, meal and powder of the dried leguminous vegetables of heading 0713	Manufacture from materials of any heading	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
ex 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, except for	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1302 19	Vegetable saps and extracts; other	Manufacture from materials of any heading, except those of sub-heading 1211 20	
1302 31, 1302 32 and 1302 39	Mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. However bones of heading 0506 may not be used	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	Manufacture in which all the materials of Chapter 2 and bones of heading 0506 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Manufacture from materials of any heading	
1505	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from materials of any heading	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	Manufacture from materials of any heading	
1507 to ex 1515	Vegetable oils and their fractions, except for:	Manufacture from materials of any heading, except that of the product	
1509 and 1510	Olive oil and its fractions, other oils and their fractions obtained solely from olives	Manufacture in which all the vegetable materials used are wholly obtained	
1515 50	Sesame oil and its fractions	Manufacture from materials of any heading, except those of Chapter 12	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are 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	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
1701 91	Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which all the materials of Chapter 4, heading 1006 and Chapter 11 used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. 	
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) of Chapters 10 and 11 used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained if they represent more than 20% by weight of the product 	
ex 1902 19	Noodles, uncooked, dried and not stuffed, obtained from flour except of 'durum wheat semolina'	Manufacture from materials of any heading, except that of the product	
ex 1902 30	Ramen ☺ , instant noodles, cooked by heating or frying, and packed with mixed seasonings, including hot pepper powder, salt, garlic flavouring powder and a flavouring base	Manufacture from materials of any heading, except that of the product	
1903	Tapioca and substitutes therefore 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 1108	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 of any heading, except those of heading 1806, - in which all the cereals and flour of Chapter 10 and 11 (except durum wheat and Zea indurata maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 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, except for:	Manufacture from materials of any heading, except those of Chapter 11	
ex 1905 90	Bakers' wares of rice	Manufacture from materials of any heading, except that of the product	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which: - all the fruit, nuts or vegetables of Chapter 7, 8 and 12 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price 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 all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2008 11	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; groundnuts	Manufacture from materials of any heading, except that of the product	
2008 19	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2008 91, 2008 92, and 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures other than those of subheading 2008 19	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
ex 2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; except for:	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
2103 30	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
2103 90	Other	Manufacture from materials of any heading	
2104 10	Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2105	Ice cream and other edible ice, whether or not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials of Chapters 4 used does not exceed 30 % of the ex-works price of the product - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained, and - in which the value of all the materials of Chapter 4 used does not exceed 30 % of the ex-works price of the product, and - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained 	
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 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, - in which all the fruit juice used (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained 	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2301	Whale meal; 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 are wholly obtained	
2303 10	Residues of starch manufacture and similar residues	Manufacture in which all the maize used is wholly obtained	
2306 90	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305; other	Manufacture in which all the olives of chapter 7 used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which all the materials of Chapters 2, 3, 4, 10, 11 and 17, used are originating	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
2403 10	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
2504 10	Natural graphite in powder or in flakes	Manufacture from materials of any heading	
2515 12	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Manufacture from materials of any heading	
2516 12	Granitemerely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Manufacture from materials of any heading	
2518 20	Calcined or sintered dolomite	Manufacture from materials of any heading	
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 from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 2520 20	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	
2525 20	Mica powder	Grinding of mica or mica waste	
ex 2530 90	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes;:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 2905 19	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall 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
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Manufacture from materials of any heading	
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.	Manufacture from materials of any heading	
3006 91	Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - 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 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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 40 % of the ex-works price of the product
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or chemically defined	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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" (²) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

² A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 3507	- Other Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except those of heading 1108 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	- Other Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803 00	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805 10	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 40 % of the ex-works price of the product
3806 30	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products
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	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products
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 varnish removers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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
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	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821 00	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	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, 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:		
3823 11 to 3823 19	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
3823 70	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 products
3901 to 3921	Plastics in primary forms, waste, parings and scrap, of plastic; semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that 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
3907 30 and 3907 40	Epoxide resins; polycarbonates	Manufacture from materials of any heading	
3907 20 and 3907 91	Other polyethers; other polyesters	Manufacture from materials of any heading	
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that 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:		
ex 4012 11, ex 4012 12, ex 4012 13 and ex 4012 19	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 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 from materials of any heading, except that of the product	
4102 21 and 4102 29	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on, or Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302 30	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Manufacture from materials of any heading	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	Manufacture of materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415 10	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416 00	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 from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	
ex 4421 90	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
4818 10	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 4820 10	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except 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 ⁽³⁾ : - 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: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁴⁾ Manufacture from ⁽⁵⁾ :	
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³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
ex Chapter 51 5106 to 5110	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁶⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁸⁾ :	

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁰⁾ Manufacture from ⁽¹¹⁾ :	
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⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53 5306 to 5308	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: Yarn of other vegetable textile fibres; paper yarn	Manufacture from materials of any heading, except that of the product Manufacture from ⁽¹²⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	Manufacture from single yarn ⁽¹³⁾	
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¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ⁽¹⁴⁾ : - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽¹⁵⁾ : - 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 - Other	Manufacture from single yarn ⁽¹⁶⁾ Manufacture from ⁽¹⁷⁾ :	
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¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % 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	<p>Manufacture from ⁽¹⁸⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> - Incorporating rubber thread 	Manufacture from single yarn ⁽¹⁹⁾	
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¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ⁽²⁰⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % 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 ⁽²¹⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials	

5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽²²⁾ : - natural fibres, or - chemical materials or textile pulp However:	
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²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	<ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from ⁽²³⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp 	
5604 10	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
5604 90	- Other	<p>Manufacture from ⁽²⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from ⁽²⁵⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from ⁽²⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt - Of other felt - Other 	<p>Manufacture from ⁽²⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽²⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from ⁽²⁹⁾:</p> <ul style="list-style-type: none"> - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning <p>Jute fabric may be used as a backing</p>	

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn ⁽³⁰⁾</p> <p>Manufacture from ⁽³¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
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 from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials 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	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5903	<ul style="list-style-type: none"> - Containing not more than 90 % by weight of textile materials - Other <p>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
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>	<p>Manufacture from yarn⁽³²⁾</p>	
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from⁽³³⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other 	<p>Manufacture from ⁽³⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 	Manufacture from yarn or waste fabrics or rags of heading 6310	

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>Manufacture from ⁽³⁵⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽³⁶⁾, -- yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, 	
	<p>- Other</p>	<ul style="list-style-type: none"> -- monofil of polytetrafluoroethylene ⁽³⁷⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽³⁸⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp <p>Manufacture from ⁽³⁹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5.

³⁶ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³⁷ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³⁸ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽⁴⁰⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted to shape products) ⁽⁴¹⁾ or Knitting and making up including cutting (assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form) ⁽⁴²⁾ ⁽⁴³⁾	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making-up (including cutting) ⁽⁴⁴⁾ ⁽⁴⁵⁾ or Embroidering accompanied by making up (including cutting), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁶⁾ or Coating accompanied by making up (including cutting), provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁷⁾ or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽⁴⁸⁾ ⁽⁴⁹⁾	

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴¹ See Introductory Note 5.

⁴² See Introductory Note 5.

⁴³ See Introductory Note 6.

⁴⁴ See Introductory Note 5.

⁴⁵ See Introductory Note 6.

⁴⁶ See Introductory Note 6.

⁴⁷ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered	Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁵⁰⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁵¹⁾ ⁽⁵²⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁵⁵⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁹ See Introductory Note 6.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵¹ See Introductory Note 6.

⁵² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁵³ See Introductory Note 6.

⁵⁴ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁽⁵⁶⁾ (⁵⁷): - natural fibres, or - chemical materials or textile pulp	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁶⁰⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁷ See Introductory Note 6.

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁹ See Introductory Note 6.

⁶⁰ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803 00	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	

7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁶¹⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	

⁶¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured temporarily strung for convenience of transport	Manufacture from materials of any heading, except 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
7102, 7103 and 7104	Diamonds, other precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones or Manufacture from materials of any heading, except that of the product	
7106, 7108 and 7110	Precious metals:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7107, 7109 and 7111	- Unwrought - Semi-manufactured or in powder form Metals clad with precious metals, not further worked than semi-manufactured	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unwrought precious metals Manufacture from materials of any heading	
7117	Imitation jewellery	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that 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 from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 7205 or 7224 10	
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 or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
7301 10	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
7307 21 to 7307 29	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
7315 20	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 74 7403 21, 7403 22 and 7403 29 7407	Copper and articles thereof, except for: Copper alloys Copper bars, rods and profiles	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7408 7409 7410 7411	Copper wire Copper plates, sheets and strip, of a thickness exceeding 0.15 mm Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm Copper tubes and pipes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture from materials of any heading, except that of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7604	Aluminium bars, rods and profiles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7605	Aluminium wire	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	Manufacture from materials of any heading, except that of the product and heading 7606	
7608	Aluminium tubes and pipes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7616 99	Other articles of aluminium	Manufacture from materials of any heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78 7801	Lead and articles thereof; except for: Unwrought lead	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
ex Chapter 79 7901	Zinc and articles thereof; except for: Unwrought zinc	Manufacture from materials of any heading, except that of the product. Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading	
ex Chapter 82 8206 8207 13 to 8207 30 8207 40 to 8207 90 8208 8211 10 to 8211 93 and 8211 95	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale Rock drilling or earth-boring tools; dies for drawing or extruding metal; tools for pressing, stamping or punching Tools for tapping or threading; tools for drilling, other than for rock-drilling; tools for boring or broaching; tools for milling; tools for turning; other interchangeable tools Knives and cutting blades, for machines or for mechanical appliances Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8302 41	Other mountings, fittings and similar articles suitable for buildings	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
8302 60	Automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
8306 21 to 8306 29	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total 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 from materials of any heading, except 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
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8404	Auxiliary plant for use with boilers of heading 8402 or 8403; condensers for steam or other vapour power units	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45 % 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 50% 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 50% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8425	Pulley tackle and hoist other than skip hoist; winches and capstans; jacks	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8430	Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8434	Milking machines and dairy machinery	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8446	Weaving machines (looms)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8458	Lathes (including turning centres) for removal metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cerments by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cerments, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8463	Other machines tools for working metal or cerments, without removing material	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electronic or non-electric motor	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8469	Typewriters other than printers of heading 8443; word-processing machines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cement, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8504	Electrical transformers, static converters (for example, rectifiers) and inductors	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads	Manufacture from materials of any heading, except 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
8508	Vacuum cleaners	Manufacture from materials of any heading, except 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
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	Manufacture from materials of any heading, except 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
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines	Manufacture from materials of any heading, except 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
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Manufacture from materials of any heading, except 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
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	Manufacture from materials of any heading, except 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
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus and hand dryers; electric smoothing irons, other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except 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
8519	Sound recording or sound reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	Manufacture from materials of any heading, except 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
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator, panels, burglar or fire alarms) other than those of heading 8512 or 8530	Manufacture from materials of any heading, except 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
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables	Manufacture from materials of any heading, except 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
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	Manufacture from materials of any heading, except 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
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps	Manufacture from materials of any heading, except 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
8540	Thermionic, cold cathode or photocathode valves and tubes	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture from materials of any heading, except that of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture from materials of any heading, except 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
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 45 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8601 10	Rail locomotives powered from an external source of electricity	Manufacture from materials of any heading, except that of the product	
8603 10	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604, powered from an external source of electricity	Manufacture from materials of any heading, except that of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8701 to 8707 and 8712	Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8708 to 8711 and 8713 to 8716	Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi-trailers and parts thereof	Manufacture from materials of any heading, except 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 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804 00	Rotocutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture from materials of any heading, except 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
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9012	Microscopes other than optical microscopes; diffraction apparatus	Manufacture from materials of any heading, except 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
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter	Manufacture from materials of any heading, except 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
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture from materials of any heading, except 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
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Manufacture from materials of any heading, except 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
9027	Instruments and apparatus for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture from materials of any heading, except 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
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture from materials of any heading, except 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
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture from materials of any heading, except 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
9032	Automatic regulating or controlling instruments and apparatus	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
ex 9113 10 and 9113 20	- Of metal clad with precious metal or of base metal, whether or not gold- or silver-plated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	- Other	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 the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 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 from materials of any heading, except 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
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9506 31 and 9506 39	Golf clubs and other golf equipment	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
9612 9613 20 ex 9614	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 Pocket lighters, gas fuelled, refillable Smoking pipes and pipe bowls	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

ANNEX II(a)

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

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Annex II for products originating in Korea, however limited by an annual quota.
2. A proof of origin made out pursuant to this Annex shall contain the following statement in English: “Derogation – Annex II(a) of Protocol ... ”.
3. Products can be imported into the EU Party under these derogations upon the provision of a declaration signed by the approved exporter certifying that the products concerned satisfy the conditions of the derogation.
4. As far as a proof of origin is made out for the derogation on surimi preparations (ex 1604 20), the proof of origin shall be accompanied by documentary evidence that the surimi preparation is composed at least of 40 percent of fish per weight of the product and that Alaska Pollack (*theragra Chalcogramma*) species has been used as the primary ingredient of the surimi base.⁶²
5. As far as a proof of origin is made out for dyed woven fabrics (5408 22 and 5408 32) the proof of origin shall be accompanied by documentary evidence that the undyed fabric used does not exceed 50 percent of the ex-work price of the product.
6. In the EU Party, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the EU Party.
7. The quotas indicated in the table below will be managed by the European Commission on a first-come, first-served basis. The quantities exported from Korea to the EU Party under these derogations will be calculated on the basis of the imports into the EU Party.

⁶² In case of a need the concept of primary ingredient shall be interpreted by the Customs Committee in accordance with Article 28 of this Protocol.

HS heading	Description of the product	Working or processing carried out on non-originating materials that confers originating status	<u>Annual quota</u> for exports from Korea into the EU
(1)	(2)	(3)	(4)
ex 1604 20	Preparations of surimi which are at least composed of 40% of fish per weight of the product and which uses as primary ingredient of the surimi base Alaska Pollack (<i>theragra Chalcogramma</i>) species ⁽⁶³⁾	Manufacture from materials of chapter 3	Annual quota for year 1: 2,000 Metric tons Annual quota year 2: 2,500 Metric tons Annual quota year 3 and onwards: 3,500 Metric tons
ex 1905 90	Biscuits	Manufacture from materials of any heading, except that of the product	Annual quota of 270 Metric tons
2402 20	Cigarettes containing tobacco	Manufacture from materials of any heading, except that of the product	Annual quota of 250 Metric tons
5204	Cotton sewing thread, whether or not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 86 Metric tons
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 2,310 Metric tons
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 377 Metric tons
5207	Cotton yarn (other than sewing thread) put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 92 Metric tons
5408	Woven fabrics of man-made filament yarn	Manufacture from man-made filament yarns or Dyeing accompanied by at least 2 preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the undyed fabric used does not exceed 50 % of the ex-works price of the product	Annual quota of 17, 805, 290 square meters equivalent (SME)
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 286 Metric tons
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 3,437 Metric tons
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 1,718 Metric tons

⁶³ See especially paragraph 4 in common provisions.

5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning	Annual quota of 203 Metric tons
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