

Brussels, 19.12.2014

**TAXUD/UCC-DA/2014-Annexes for Rev. 3**

**Consolidated preliminary draft of the  
UNION CUSTOMS CODE DELEGATED ACT**

## **DISCLAIMER**

### **I. Purpose of the document**

This document is a consolidation of the preliminary draft UCC-DA and IA related annexes issued by DG TAXUD, which takes the state of play of discussions with Member States and other stakeholders during the Second Review Cycle (September - December 2014) into account. It shall be the basis for any further discussion with Member States and other stakeholders, including in the meetings scheduled in the week of 12 January 2015.

In the last CPG meeting, Member States have requested to continue reflections on the administrative transition, which is why the consolidated version does not contain a Title IX. The meetings in the week of 12 January will among other focus on the question how to word Title IX and whether it might be a better option to add specific provisions on administrative transitions needed, in the Title or Chapter concerned.

This document does not incorporate provisions concerning **Business Continuity Plans** to be applied in case of temporary failure of IT systems. Those provisions will be drafted at a later stage, once the processes and the provisions based on the normal use of electronic data processing techniques will be sufficiently stable.

The **Annexes A, B and 12** will be consolidated in a separate document to be made available by 15.01.2015.

### **II. Legal follow-up**

It has to be borne in mind that the preliminary draft DA and IA with their Annexes are currently under review by the Commission's Legal Service and that this will result in changes to the wording without changes to the content of the provisions. The legal revision focuses on ensuring consistency, ensuring legal empowerments are respected and on making the text clearer and easier to read.

This document is a background document and it may have to be updated to take into account changes that result from the subsequent meetings, as well as from the Inter Service Consultation and from various policy initiatives (e.g. Blue belt e-manifest, Air Cargo Security, etc.). For the sake of transparency, Member States and stakeholders will be kept informed.

### **III. Business Process Modelling (BPM) follow-up**

The related BPM models will be aligned with this document.

## Table of Contents

<b>TITLE II.....</b>	<b>9</b>
<b>FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED.....</b>	<b>9</b>
ANNEX 21-01.....	9
List of surveillance data elements referred to in article IA-II-1-04(1).....	9
ANNEX 22-01.....	12
Introductory notes and list of substantial processing or working operations conferring non- preferential origin.....	12
ANNEX DA-22-02 .....	275
Information certificate INF 4 and application for an information certificate INF 4 .....	275
ANNEX DA-22-03 .....	280
Introductory notes and list of working or processing operations which confer originating status.....	280
Annex DA-22-04.....	321
Materials excluded from regional cumulation .....	321
ANNEX DA-22-05 .....	324
Working excluded from GSP regional cumulation (textile products).....	324
ANNEX DA-22-06 .....	325
Application to become a registered exporter.....	325
ANNEX DA-22-07 .....	329
Statement on origin .....	329
ANNEX DA-22-08 .....	331
Certificate of origin FORM A.....	331
ANNEX DA-22-09 .....	336
Invoice declaration .....	336
ANNEX DA-22-10 .....	338
Movement certificate EUR. 1 and relevant applications.....	338

ANNEX DA-22-11 .....	343
Introductory notes to the list in Annex 15 and list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status .....	343
ANNEX DA-22-13 .....	80
Invoice declaration .....	80
ANNEX Y1 .....	84
Supplier's declaration for products having preferential origin status .....	84
ANNEX Y2 .....	85
Long-term supplier's declaration for products having preferential origin status .....	85
ANNEX Y3 .....	86
Supplier's declaration for products not having preferential origin status .....	86
ANNEX Y4 .....	88
Long-term supplier's declaration for products not having preferential origin status .....	88
ANNEX 23-01 .....	90
Air transport costs to be included in the customs value .....	90
ANNEX 23-02 .....	94
Valuation of certain perishable goods imported on consignment in accordance with Article 74 (2) (c) of the Code .....	94
<b>TITLE III .....</b>	<b>99</b>
<b>CUSTOMS DEBT AND GUARANTEES .....</b>	<b>99</b>
ANNEX 32-01 .....	99
Guarantor's undertaking – individual guarantee .....	99
ANNEX 32-03 .....	103
Guarantor's undertaking – comprehensive guarantee .....	103
ANNEX 32-04 .....	107
Notification to guarantor of non-discharge of union transit procedure .....	107
ANNEX 32-05 .....	108

Notification to guarantor of liability for debt in union transit procedure.....	108
ANNEX 33-01.....	109
Claim for payment to the guaranteeing association of debt in transit procedure under ATA/e-ATA carnet.....	109
ANNEX 33-02.....	110
Notification to guarantor of liability for debt in transit procedure under CPD carnet .....	110
ANNEX 33-03.....	111
Model of the information memo on the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet .....	111
ANNEX 33-04.....	112
Taxation form for calculation of duties and taxes resulting from the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet.....	112
ANNEX 33-05.....	114
Model of discharge indicating that claim proceedings have been initiated with respect to the guaranteeing association in the member state where the customs debt is incurred in transit procedure under ATA/e-ATA carnet .....	114
ANNEX 33-06.....	115
Request for supplementary information where goods are situated in another member state.	115
ANNEX 33-07.....	121
Repayment or remission of duty .....	121
<b>TITLE V.....</b>	<b>124</b>
<b>GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS .....</b>	<b>124</b>
ANNEX 51-01.....	125
Status registration document .....	125
<b>TITLE VI.....</b>	<b>127</b>
<b>RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY.....</b>	<b>127</b>
ANNEX 61-01.....	127
Banana weighing certificates – data requirements .....	127

ANNEX 61-02.....	128
Banana weighing certificates – specimen .....	128
ANNEX 61-03.....	130
Banana weighing certificate - procedure.....	130
ANNEX 62-01.....	132
Information sheet INF 3 – data requirements.....	132
ANNEX 62-02.....	138
INF 3 – returned goods information sheet .....	138
<b>TITLE VII.....</b>	<b>839</b>
<b>SPECIAL PROCEDURES .....</b>	<b>839</b>
ANNEX 71-01.....	839
Supporting document where goods are declared orally for temporary admission.....	839
ANNEX 71-02.....	843
Sensitive goods and products .....	843
ANNEX 71-03.....	845
List of permitted usual forms of handling.....	845
ANNEX 71-04.....	847
Special provisions concerning equivalent goods .....	847
ANNEX 71-05.....	851
Standardised exchange of information (INF).....	851
ANNEX 71-06.....	858
Information to be provided in the bill of discharge.....	858
ANNEX 72-01.....	859
Yellow label .....	859
ANNEX 72-02.....	860
Yellow label .....	860

ANNEX 72-03.....	861
TC 11 – receipt.....	861
ANNEX 72-04.....	862
Business continuity procedure for union transit.....	862





**TITLE II**  
**FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES**  
**AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE**  
**APPLIED**

**ANNEX 21-01**

*List of surveillance data elements referred to in article IA-II-1-04(1)*

D.E order No	D.E. name	Format (as defined in UCC IA Annex B)	Cardinality	
			Header level	Item level
1/1	Declaration type	Same as data element order number 1/1		
1/2	Additional Declaration type	Same as data element order number 1/2		
1/6	Goods item number	Same as data element order number 1/6		
1/10	Procedure	Same as data element order number 1/10		
1/11	Additional Procedure	Same as data element order number 1/11		
2/1	Simplified declaration/ Previous documents	Same as data element order number 2/1		
2/2	Additional information	Same as data element order number 2/2		
2/3	Documents produced, certificates and authorizations, additional references	Same as data element order number 2/3		
2/6-1	LRN	Same as data element order number 2/6-1		
3/1	Consignor/ Exporter	Same as data element order number 3/1		
3/2	Consignor/Exporter identification	Same as data element order number 3/2		
3/4	Consignee	Same as data element order number 3/4		
3/5	Consignee identification	Same as data element order number 3/5		
3/6	Declarant	Same as data element order number 3/6		
3/7	Declarant identification	Same as data element order number 3/7		
3/7-1	Representative	Same as data element order number 3/7-1		
3/7-2	Representative identification	Same as data element order number 3/7-2		
3/8	Representative status code	Same as data element order number 3/8		

D.E order No	D.E. name	Format (as defined in UCC IA Annex B)	Cardinality	
			Header level	Item level
4/5	Calculation of taxes - Tax type	Same as data element order number 4/5		
4/6	Calculation of taxes - Tax base	Same as data element order number 4/6		
4/7	Calculation of taxes - Tax rate	Same as data element order number 4/7		
4/8	Calculation of taxes - Payable tax amount	Same as data element order number 4/8		
4/10	Calculation of taxes - Method of payment	Same as data element order number 4/10		
4/18	Valuation method	Same as data element order number 4/18		
4/20	Preference	Same as data element order number 4/20		
5/8	Country of destination code	Same as data element order number 5/8		
5/13	Country of dispatch/export code	Same as data element order number 5/13		
5/15	Country of origin code	Same as data element order number 5/15		
5/15-1	Country of preferential origin code	Same as data element order number 5/15-1		
6/1	Net mass (kg)	Same as data element order number 6/1		
6/2	Supplementary units	Same as data element order number 6/2		
6/3	Gross mass (kg)	Same as data element order number 6/3		
6/4	Description of goods	Same as data element order number 6/4		
6/5	Type of packages (code)	Same as data element order number 6/5		
6/6	Number of packages	Same as data element order number 6/6		
6/10-1	CUS code	Same as data element order number 6/10-1		
6/11	Commodity code - Combined nomenclature code	Same as data element order number 6/11		
6/12	Commodity code - TARIC code	Same as data element order number 6/12		
6/13	Commodity code - TARIC additional code(s)	Same as data element order number 6/13		
6/15	Commodity code - national additional code(s)	Same as data element order number 6/15		
7/2	Container	Same as data element order number 7/2		
7/4	Mode of transport at the border	Same as data element order number 7/4		

D.E order No	D.E. name	Format (as defined in UCC IA Annex B)	Cardinality	
			Header level	Item level
7/5	Inland mode of transport	Same as data element order number 7/5		
7/11	Container identification number	Same as data element order number 7/11		
8/1	Quota	Same as data element order number 8/1		
8/4	Statistical value	Same as data element order number 8/4		
--	Date of acceptance of the declaration	In compliance with the format of data element order number 5/3	1×	
--	Date when customs debt incurred	In compliance with the format of data element order number 5/3	1×	
--	Type of control	In compliance with the format of data element order number 6/4-1		999×
--	Customs office identifier	In compliance with the format of data element order number 5/5	1×	
--	Declaration number (unique reference)	In compliance with the format of the MRN as defined in data element order number 2/1	1×	
--	Issuer	In compliance with the format of data element order number 5/8	1×	

## ANNEX 22-01

### ***Introductory notes and list of substantial processing or working operations conferring non-preferential origin***

*Referred to in Art DA-II-2-02*

#### **INTRODUCTORY NOTES**

##### **1. Definitions**

1.1 References to "manufacturing", "producing" or "processing" goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

1.2 "Material" includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

"Originating material" means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

"Non-originating material" means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

"Product" means the product being manufactured, even if it is intended for later use in another manufacturing operation.

##### 1.3 Value added rule

a) "X% value added rule" means manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least X% of the ex-works price of the product. "X" represents the percentage indicated for each heading.

b) "Value acquired as a result of working and processing and incorporation of parts originating in the country of manufacture" means the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

c) "Ex-works price" means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

#### 1.4 Complete making up

The term 'complete making-up' used in the list means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

## **2. Application of the rules in this Annex**

2.1 The rules provided in this Annex are to be applied to goods based upon their classification in the Harmonised System and any additional subdivisions created for the purposes of this Annex (hereinafter referred to as "split heading" or "split subheading").

"Harmonised System" means the Harmonized Commodity Description and Coding System (also referred to as "HS") as amended pursuant to the Recommendations of 26 June 2009 and of 26 June 2010 of the Customs Cooperation Council.

Classification of goods within headings and subheadings of the Harmonised System is governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to that System. Classification of goods within any split heading or subheading shall also be governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to the Harmonised System, unless the rules of this Annex otherwise require.

2.2 Reference to a change in tariff classification in primary rules shall apply only to non-originating materials.

2.3 Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.

2.4 When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled.

2.5 For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10% of the ex-works price of the good.

2.6 Chapter Primary Rules have the same value as the Primary Rule at subdivision level and can be applied alternatively

## **3. Glossary**

The Primary Rules at subdivision level, when they are based on a change in tariff classification, can be expressed using the following abbreviations.

- CC** - change to the chapter in question from any other chapter
- CTH** - change to the heading in question from any other heading
- CTSH** - change to the subheading in question from any other subheading or from any other heading
- CTHS** - change to the split heading in question from any other split of this heading or from any other heading
- CTSHS** - change to the split subheading in question from any other split of this subheading or from any other subheading or heading

## SECTION I

### LIVE ANIMALS; ANIMAL PRODUCTS

#### CHAPTER 1

#### Live animals

##### Chapter note on pure-bred breeding animals:

The country of origin of a pure-bred breeding animal is the country where the animal was born.

HS 2012 Code	Description of goods	Primary rules
<b>01.01</b>	<b>Live horses, asses, mules and hinnies.</b>	The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.
<b>01.02</b>	<b>Live bovine animals.</b>	The origin of the bovine animals shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300 kg to a weight of 300 kg or more; the country of origin of other animals of this heading shall be the country in which the animal was born
<b>01.03</b>	<b>Live swine.</b>	The origin shall be the country where the animal was fattened for at least 4 months to come from a weight of less than 50 kg to a weight of 50 kg or more; the country of origin of other animals of this heading shall be the country in which the animal was born.
<b>01.04</b>	<b>Live sheep and goats.</b>	The origin shall be the country where the animal was fattened for at least 4 months; otherwise the country where the animal was born.

HS 2012 Code	Description of goods	Primary rules
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>	The origin of the goods of this heading of a weight of 185g or more shall be the country where the bird was fattened for at least 2 months to come from a weight of less than 185g to a weight of 185g or more; the country of origin of other poultry of this heading shall be the country where the bird was hatched.
<b>01.06</b>	<b>Other live animals</b>	The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.



## CHAPTER 2

### **Meat and edible meat offal**

#### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter notes:**

1. Where the primary rule for headings 02.01 until 02.06 is not met, the meat (offal) shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period.
2. The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled.</b>	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
<b>02.02</b>	<b>Meat of bovine animals, frozen</b>	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen.</b>	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
<b>02.05</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	The origin shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering.
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	The origin shall be the country in which the bird was fattened for at least 1 month; otherwise the country where the bird was hatched
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	CC
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex02.09(a)	- Dried or smoked	CTHS
ex02.09(b)	- Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The origin shall be the country in which the animal was fattened for at least 2 months; otherwise the country in which the animal was born
ex02.09 (c)	- Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The origin shall be country in which the bird was fattened for at least 1 month; otherwise the country in which the bird was hatched
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	As specified for split headings
ex02.10 (a)	- Meat and edible meat offal of bovine or horses and mules, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; otherwise the country in which the animal was born
ex02.10 (b)	- Meat and edible meat offal of swine, sheep and goats, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 2 months; otherwise the country in which the animal was born
ex02.10 (c)	- Meat and edible meat offal of other animals, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; otherwise the country in which the animal was born
ex02.10(d)	- Meat and edible meat offal, dried or smoked	CTHS
ex02.10(e)	- Edible flours of meat or meat offal	CTHS, except from split heading ex02.10(f)
ex02.10(f)	- Edible meals of meat or meat offal	CTHS, except from split heading ex0210(e)

## CHAPTER 3

### Fish and crustaceans, molluscs and other aquatic invertebrates

#### Definitions

SALTED/SALT FISH are fish which have been treated by either brining, dry-salting, pickle-curing or a combination of these treatments increasing the amount of salt in the fish beyond the limits ordinarily found in the fresh fish.

HEAVY SALTED FISH are salted fish or dried salted fish which have been fully saturated with salt and which may be offered for consumption without further processing.

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>03.01</b>	<b>Live fish.</b>	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).

HS 2012 Code	Description of goods	Primary rules
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	CTHS
ex03.04(b)	- Other	The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
<b>03.05</b>	<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>	<i>As specified for split headings</i>
ex03.05(a)	- Fish, dried, or heavy salted	CTHS
ex03.05(b)	- Smoked	CTHS
ex03.05(c)	- Flours	CTHS, except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS, except from split heading ex 03.05(c)
ex03.05(e)	- Other	The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).

HS 2012 Code	Description of goods	Primary rules
<b>03.06</b>	<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried or smoked	CTHS
ex03.06(b)	- Flours	CTHS, except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS, except from split heading ex03.06(b)
ex03.06(d)	- Other	The origin shall be the country where the crustaceans have been captured or gathered.

HS 2012 Code	Description of goods	Primary rules
<b>03.07</b>	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.</b>	<i>As specified for split headings</i>
ex03.07(a)	- Dried or smoked	CTHS
ex03.07(b)	- Flours	CTHS, except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS, except from split heading ex03.07(b)
ex03.07(d)	- Other	The origin shall be the country where the animals have been captured or gathered.
<b>03.08</b>	<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>	<i>As specified for split headings</i>
ex03.08(a)	- Dried or smoked	CTHS
ex03.08(b)	- Flours	CTHS, except from split heading ex03.08(c)
ex03.08(c)	- Meals and pellets	CTHS, except from split heading ex03.08(b)

HS 2012 Code	Description of goods	Primary rules
ex03.08(d)	- Other	The origin shall be the country where the animals have been captured or gathered.



## CHAPTER 4

### **Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**

#### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products from headings 04.01 to 04.04 shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
<b>04.03</b>	<b>Buttermilk, curdled milk and cream, yogurt, 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.</b>	<i>As specified for split headings</i>
ex04.03(a)	- Buttermilk	CTH

HS 2012 Code	Description of goods	Primary rules
ex04.03(b)	- Other	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
<b>04.04</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	<i>As specified for sub headings</i>
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CTH
0404.90	Other	The country of origin of the goods of this subheading shall be the country in which the milk is obtained in its natural or unprocessed state.
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>	CTH
<b>04.06</b>	<b>Cheese and curd.</b>	CTH
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	The origin shall be the country where the eggs of this heading are obtained in their natural or unprocessed state.
<b>04.08</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex04.08(a)	- Birds' eggs, not in shell, dried, and egg yolks, dried	<p>The origin shall be the country where drying (after breaking and separation where appropriate) of:</p> <ul style="list-style-type: none"> <li>- birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407</li> <li>- birds' eggs, not in shell, other than dried, falling within code ex 0408</li> <li>- egg yolks, other than dried, falling within CN code ex 0408</li> </ul>
ex04.08(b)	- Other	The origin shall be the country where the eggs are obtained in their natural or unprocessed state.
<b>04.09</b>	<b>Natural honey.</b>	The origin shall be the country where the honey of this heading is obtained in its natural or unprocessed state.
<b>04.10</b>	<b>Edible products of animal origin, not elsewhere specified or included.</b>	The origin shall be the country where the good of this heading is obtained in its natural or unprocessed state.

## CHAPTER 5

### Products of animal origin, not elsewhere specified or included

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>05.01</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	CC
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>	CC
<b>[05.03]</b>		
<b>05.04</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	CC

HS 2012 Code	Description of goods	Primary rules
<b>05.05</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>	CC
<b>05.06</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>	CC
<b>05.07</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>	CC
<b>05.08</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	CC
<b>[05.09]</b>		

HS 2012 Code	Description of goods	Primary rules
<b>05.10</b>	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>	CC
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>	CC

**SECTION II**  
**VEGETABLE PRODUCTS**  
**CHAPTER 6**

**Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**

**Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>	<i>As specified for subheadings</i>
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CTSH
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn</b>	<i>As specified for subheadings</i>
0602.10	- Unrooted cuttings and slips	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	CTSH
0602.30	- Rhododendrons and azaleas, grafted or not.	CTSH
0602.40	- Roses, grafted or not	CTSH
0602.90	- Other	CTSH
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	<i>As specified for split headings</i>
ex06.03(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.03(b)	- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.



## CHAPTER 7

### Edible vegetables and certain roots and tubers

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.02</b>	<b>Tomatoes, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state..
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>07.07</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	<i>As specified for split headings</i>
ex07.12(a)	- In powdered form	CTH
ex07.12(b)	- Freeze-dried vegetables	CTH
ex07.12(c)	- Other	The origin shall be the country where the goods of this split heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	CTH, except from heading 11.06.

## CHAPTER 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.10</b>	<b>Other fruit, fresh</b>	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>08.13</b>	<b>Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.
<b>08.14</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	The origin shall be the country where the citrus fruit or melons (including water melons) of this heading were obtained in their natural or unprocessed state.

## CHAPTER 9

### Coffee, tea, maté and spices

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</b>	<i>As specified for subheadings</i>
	- Coffee, not roasted:	
0901.11	-- Not decaffeinated	The origin shall be the country where the plant of this subheading grew.
0901.12	-- Decaffeinated	The origin shall be the country where the plant of this subheading grew.
	- Coffee, roasted	
0901.21	-- Not decaffeinated	CTSH
0901.22	-- Decaffeinated	CTSH
0901.90	- Other	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex0901.90(a)	-- Coffee substitutes containing coffee in any proportion	The origin shall be the country where all components of the goods of this split subheading are obtained in their natural or unprocessed state.
ex0901.90(b)	-- Coffee husks and skins	The origin shall be the country where the plant grew.
<b>09.02</b>	<b>Tea, whether or not flavoured</b>	The origin shall be the country where the plant grew.
<b>09.03</b>	<b>Maté.</b>	The origin shall be the country where the plant grew.
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	The origin shall be the country where the plant grew.
<b>09.05</b>	<b>Vanilla</b>	The origin shall be the country where the plant grew.
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers</b>	The origin shall be the country where the plant grew.
<b>09.07</b>	<b>Cloves (whole fruit, cloves and stems)</b>	The origin shall be the country where the plant grew.
<b>09.08</b>	<b>Nutmeg, mace and cardamoms</b>	The origin shall be the country where the plant grew.
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</b>	The origin shall be the country where the plant grew.
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</b>	<i>As specified for split headings</i>
ex09.10(a)	- Curry	CTHS



HS 2012 Code	Description of goods	Primary rules
ex09.10(b)	- Other spices, crushed or ground	The origin shall be the country where the plant grew.
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	CTHS
ex09.10(d)	- Other	The origin shall be the country where the plant grew.

## CHAPTER 10

### Cereals

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>10.01</b>	<b>Wheat and meslin</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.02</b>	<b>Rye</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.03</b>	<b>Barley</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.04</b>	<b>Oats</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.05</b>	<b>Maize (corn)</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.06</b>	<b>Rice</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>10.07</b>	<b>Grain sorghum</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

## CHAPTER 11

### Products of the milling industry; malt; starches; inulin; wheat gluten

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>11.01</b>	<b>Wheat or meslin flour.</b>	CC
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>	CC
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>	CC
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	CC
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	CC

HS 2012 Code	Description of goods	Primary rules
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8</b>	CC
<b>11.07</b>	<b>Malt, whether or not roasted.</b>	CC
<b>11.08</b>	<b>Starches; inulin.</b>	CTH
<b>11.09</b>	<b>Wheat gluten, whether or not dried</b>	CTH

## CHAPTER 12

### **Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder**

#### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>12.01</b>	<b>Soya beans, whether or not broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.03</b>	<b>Copra</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.04</b>	<b>Linseed, whether or not broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.06</b>	<b>Sunflower seeds, whether or not broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard</b>	CTH
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.11</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>12.13</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
<b>12.14</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



## CHAPTER 13

### Lac; gums, resins and other vegetable saps and extracts

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>	The origin shall be the country where the plant grew.
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	<i>As specified for split headings</i>
ex13.02(a)	- Pectinates and pectates	CTHS
ex13.02(b)	- Vegetable mucilages and thickeners, modified	CTHS
ex13.02(c)	- Other	CC

## CHAPTER 14

### **Vegetable plaiting materials; vegetable products not elsewhere specified or included**

#### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>14.01</b>	<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)</b>	The origin shall be the country where the plant grew.
<b>[14.02]</b>		
<b>[14.03]</b>		

HS 2012 Code	Description of goods	Primary rules
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included</b>	<i>As specified for split headings</i>
ex14.04 (a)	Cotton linters, bleached	The origin shall be the country where the product is made from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
ex14.04 (b)	other	The origin shall be the country where the plant grew.

## **SECTION III**

### **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

#### **CHAPTER 15**

##### **Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

#### **Definitions**

##### **1. Definition of the term “refining”**

Refining (chemically or physically) is considered to have occurred if all the following operations are carried out on crude oils in a single country:

- neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);
- decolorizing (removal of colouring substances); and
- deodorizing (separation of the volatile odorous and flavourous substances by distillation )

##### **2. Definition of “chemical reaction” for the purposes of headings 15.16 and 15.18**

For the purposes of headings 15.16 and 15.18, a chemical reaction is defined as follows:

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not to be considered as chemical reactions for the purposes of this definition:

- (1) Dissolving in water or other solvents;
- (2) The elimination of solvents including solvent water; or
- (3) The addition or elimination of water of crystallization.

#### **Chapter residual rule applicable to mixtures**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of olive oil (heading 15.09) shall be the country of origin of the materials that account for more than 75% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>	CTH, except from 02.09, or refining.
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>	CTH, or refining.
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared</b>	CTH, except from 15.01 or 15.02; or refining.
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.05</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>	CTH, or refining.
<b>15.06</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>	CTH, or refining.

HS 2012 Code	Description of goods	Primary rules
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.10</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09</b>	CTH, or refining.
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified</b>	CTH, or refining.
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</b>	CTH, or refining.

HS 2012 Code	Description of goods	Primary rules
<b>15.16</b>	<b>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.</b>	CTH, or refining or chemical reaction.
<b>15.17</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16</b>	<i>As specified for subheadings</i>
1517.10	- Margarine, excluding liquid margarine	CTH
1517.90	- Other	<i>As specified for split subheadings</i>
ex1517.90(a) )	-- Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats)	CTH
ex1517.90(b) )	-- Other	CC
<b>15.18</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included</b>	CTH, or chemical reaction.

HS 2012 Code	Description of goods	Primary rules
<b>[15.19]</b>		
<b>15.20</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	<i>As specified for split headings</i>
ex15.20(a)	- Crude glycerol	CTHS
ex15.20(b)	- Glycerol waters and glycerol lyes	CTH
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured</b>	<i>As specified for split headings</i>
ex15.21(a)	- Vegetable waxes, beeswax, other insect waxes, refined	CTHS
ex15.21(b)	- Other	CTH
<b>15.22</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>	CTH



## SECTION IV

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

#### CHAPTER 16

##### **Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**

##### **Chapter Note**

Changes to this Chapter from Chapters 2 or 3 merely by addition of seasoning or preservatives (including sugar) are not to be considered as origin conferring.

##### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

##### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	CC

HS 2012 Code	Description of goods	Primary rules
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>	CC
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	CTH
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>	CTH
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved</b>	CTH

## CHAPTER 17

### Sugars and sugar confectionery

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b>	CC
<b>17.02</b>	<b>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</b>	<i>As specified for split headings</i>
ex17.02(a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex17.02(b)	- Other	CC
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar</b>	CC
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa</b>	CTH

## CHAPTER 18

### Cocoa and cocoa preparations

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>	The origin shall be the country where the cocoa beans of this heading are obtained in their natural or unprocessed state.
<b>18.02</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	The origin shall be the country where the cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption.
<b>18.03</b>	<b>Cocoa paste, whether or not defatted</b>	CTH
<b>18.04</b>	<b>Cocoa butter, fat and oil.</b>	CTH
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>	CTH
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa</b>	<i>As specified for subheadings</i>
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH, except from the headings of Chapter 17 and 18.05.

HS 2012 Code	Description of goods	Primary rules
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH
	- Other, in blocks, slabs or bars:	
1806.31	-- Filled	CTH
1806.32	-- Not filled	CTH
1806.90	- Other	CTH

## CHAPTER 19

### Preparations of cereals, flour, starch or milk; pastrycooks' products

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>	<i>As specified for subheadings</i>
1901.10	- Preparations for infant use, put up for retail sale	CTSH
1901.20	- Mixes and dough for the preparation of bakers' wares of heading 19.05	CTSH
1901.90	- Other	CTH

HS 2012 Code	Description of goods	Primary rules
<b>19.02</b>	<b>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</b>	<i>As specified for subheadings</i>
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.11	-- Containing eggs	CTH
1902.19	-- Other	CTH
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTSH
1902.30	- Other pasta	CTH
1902.40	- Couscous	CTH
<b>19.03</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	CTH
<b>19.04</b>	<b>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.</b>	CTH
<b>19.05</b>	<b>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.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex19.05(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex19.05(b)	- Other	CTH



## CHAPTER 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products of heading 20.09 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</b>	CTH
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</b>	CTH
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid</b>	CTH
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06</b>	CC

HS 2012 Code	Description of goods	Primary rules
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06</b>	CC
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)</b>	CC
<b>20.07</b>	<b>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.</b>	CTH
<b>20.08</b>	<b>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</b>	<i>As specified for subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	-- Ground-nuts	<i>As specified for split subheadings</i>
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	CTH
2008.30	- Citrus fruit	CTH
2008.40	- Pears	CTH
2008.50	- Apricots	CTH

HS 2012 Code	Description of goods	Primary rules
2008.60	- Cherries	CTH
2008.70	- Peaches	CTH
2008.80	- Strawberries	CTH
	- Other, including mixtures other than those of subheading N° 2008.19:	<i>As specified for subheadings</i>
2008.91	-- Palm hearts	CTH
2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	CTH
2008.97	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	CTH
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</b>	<i>As specified for split headings</i>
ex2009 (a)	Grape juice	CTH, except from grape must of heading 22.04
ex2009 (b)	Other	CTH

## CHAPTER 21

### Miscellaneous edible preparations

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</b>	CTH
<b>21.02</b>	<b>Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders</b>	CTH
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</b>	<i>As specified for subheadings</i>
2103.10	- Soya Sauce	CTH

HS 2012 Code	Description of goods	Primary rules
2103.20	- Tomato ketchup and other tomato sauces	CTH
2103.30	- Mustard flour and meal and prepared mustard	<i>As specified for split subheadings</i>
ex2103.30(a)	-- Mustard flour and meal	CTH
ex2103.30(b)	-- Prepared mustard	CTSHS
2103.90	- Other	CTSH
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations</b>	<i>As specified for subheadings</i>
2104.10	- Soups and broths and preparations therefor	CTH
2104.20	- Homogenised composite food preparations	CTSH
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	CTH
<b>21.06</b>	<b>Food preparations not elsewhere specified or included</b>	<i>As specified for subheadings</i>
2106.10	- Protein concentrates and textured protein substances	CTH
2106.90	- Other	<i>As specified for split subheadings</i>
ex2106.90(a)	-- Sugar syrups, flavoured or coloured	CTSH, except from heading 17.02
ex2106.90(b)	-- Concentrated juices fortified with minerals or vitamins	CTSH, except from heading 20.09
ex2106.90(c)	-- Other	CTH

## CHAPTER 22

### Beverages, spirits and vinegar

#### Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of wine (heading 22.04), vermouth (heading 22.05), spirits, liqueurs and spirituous beverages (heading 22.08) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow</b>	The origin shall be the country where the water, ice or snow of this heading are obtained in their natural state.
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09</b>	<i>As specified for subheadings</i>
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CTH, except from heading 22.01

HS 2012 Code	Description of goods	Primary rules
2202.90	- Other	<i>As specified for split subheadings</i>
ex2202.90 (a)	Products containing over 50% by weight of milk solids	CTH, except from Chapter 4 or heading 1901
ex2202.90 (b)	Juices, fortified with minerals or vitamins	CTH, except from Chapters 4, 20, 21 or heading 2201
ex2202.90 (c)	Other	CTH, except from Chapters 4, 20 and 21
<b>22.03</b>	<b>Beer made from malt.</b>	CTH
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>	The origin shall be the country where the grapes grew.
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>	CTH
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included</b>	CTH
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</b>	CTH, except from heading 22.08
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex22.08(a)	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol. of subheading 2208.90	CTH, except from heading 22.07
ex22.08(b)	- Other	CTH
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	CTH, except from heading 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 or 29.15



## CHAPTER 23

### **Residues and waste from the food industries; prepared animal fodder**

#### **Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves</b>	CTH
<b>23.02</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants</b>	CTH
<b>23.03</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets</b>	CTH
<b>23.04</b>	<b>Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>23.05</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>	CTH
<b>23.06</b>	<b>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 N° 23.04 or 23.05</b>	CTH
<b>23.07</b>	<b>Wine lees; argol</b>	CTH
<b>23.08</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	CTH
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>	CTH

## CHAPTER 24

### Tobacco and manufactured tobacco substitutes

#### Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>	<i>As specified for subheadings</i>
2401.10	- Tobacco, not stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.20	- Tobacco, partly or wholly stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.30	- Tobacco refuse	CTSH
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>	CTH
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	CTH

## SECTION V

### MINERAL PRODUCTS

#### CHAPTER 25

#### Salt; sulphur; earths and stone; plastering materials, lime and cement

##### Residual rule for subheading 2523.21-2523.90

The origin of cement produced from the mixture of clinker of different origins, shall be the country of origin of the greatest proportion of clinker by weight of the total clinker in the cement.

##### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012	Description of Goods	Primary rules
<b>25.01</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>	<i>As specified for split headings</i>
ex25.01(a)	- Pure sodium chloride	CTHS
ex25.01(b)	- Refined salt, other than pure sodium chloride	CTHS
ex25.01(c)	- Other	The origin shall be the country where the goods of this split heading are obtained in their natural or unprocessed state.
<b>25.02</b>	<b>Unroasted iron pyrites</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>25.03</b>	<b>Sulphur or all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	<i>As specified for split headings</i>
ex25.03(a)	- Pure or refined	CTHS
ex25.03(b)	- Other	The origin shall be the country where the sulphur of this split heading is obtained

HS 2012	Description of Goods	Primary rules
		in its natural or unprocessed state.
<b>25.04</b>	<b>Natural graphite</b>	The origin shall be the country where the natural graphite of this heading is obtained in its natural or unprocessed state.
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26</b>	The origin shall be the country where the natural sands of this heading are obtained in their natural or unprocessed state.
<b>25.06</b>	<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	The origin shall be the country where the quartz or quartzite of this heading is obtained in its natural or unprocessed state.
<b>25.07</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>	<i>As specified for split headings</i>
ex25.07(a)	- Calcined	CTHS
ex25.07(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
<b>25.08</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths</b>	<i>As specified for split headings</i>
ex25.08(a)	- Calcined	CTHS
ex25.08(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
<b>25.09</b>	<b>Chalk</b>	The origin shall be the country where the chalk of this heading is obtained in its natural or unprocessed state.
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium</b>	The origin shall be the country where the minerals of this heading are obtained in

HS 2012	Description of Goods	Primary rules
	<b>phosphates and phosphatic chalk</b>	their natural or unprocessed state.
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16</b>	<i>As specified for subheadings</i>
2511.10	- Natural barium sulphate (barytes)	The origin shall be the country where the natural barium sulphate of this subheading is obtained in its natural or unprocessed state.
2511.20	- Natural barium carbonate (witherite)	<i>As specified for split subheadings</i>
ex2511.20(a)	-- Calcined	CTSHS
ex 2511.20(b)	-- Other	The origin shall be the country where the minerals of this split subheading are obtained in their natural or unprocessed state.
<b>25.12</b>	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less</b>	<i>As specified for split headings</i>
ex25.12(a)	-- Calcined	CTHS
ex25.12(b)	-- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated</b>	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
<b>25.14</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	The origin shall be the country where the slate of this heading is obtained in its natural or unprocessed state.

HS 2012	Description of Goods	Primary rules
<b>25.15</b>	<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>	The origin shall be the country where the minerals of heading are obtained in their natural or unprocessed state.
<b>25.16</b>	<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
<b>25.17</b>	<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated</b>	<i>As specified for subheadings</i>
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials	CTSH

HS 2012	Description of Goods	Primary rules
	cited in subheading 2517.10	
2517.30	- Tarred macadam	CTSH
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	
2517.41	-- Of marble	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.49	-- Other	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
<b>25.18</b>	<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>	<i>As specified for subheadings</i>
2518.10	- Dolomite not calcined or sintered	The origin shall be the country where the dolomite of this subheading is obtained in its natural or unprocessed state.
2518.20	- Calcined or sintered dolomite	CTSH
2518.30	- Dolomite ramming mix	<i>As specified for split subheadings</i>
ex2518.30(a)	--Tarred dolomite	CTSHS
ex2518.30(b)	--Other	The origin shall be the country where the minerals of this split subheading are obtained in their natural or unprocessed state.
<b>25.19</b>	<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium</b>	<i>As specified for subheadings</i>



HS 2012	Description of Goods	Primary rules
	<b>oxide, whether or not pure.</b>	
2519.10	- Natural magnesium carbonate (magnesite)	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2519.90	- Other	<i>As specified for split subheadings</i>
ex2519.90(a)	-- Calcined, fused or sintered	CTSHS
ex2519.90(b)	-- Other	CTH
<b>25.20</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders</b>	<i>As specified for subheadings</i>
2520.10	- Gypsum; anhydrite.	The origin shall be the country where the gypsum or anhydrite of this subheading are obtained in their natural or unprocessed state.
2520.20	- Plasters	CTSH
<b>25.21</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement</b>	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25</b>	<i>As specified for subheadings</i>
2522.10	- Quicklime	CTH
2522.20	- Slaked lime	CTSH
2522.30	- Hydraulic lime	CTH
<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers</b>	CTH
<b>25.24</b>	<b>Asbestos</b>	The origin shall be the country where

HS 2012	Description of Goods	Primary rules
		the asbestos of this heading is obtained in its natural or unprocessed state.
<b>25.25</b>	<b>Mica, including splittings; mica waste.</b>	<i>As specified for subheadings</i>
2525.10	- Crude mica and mica rifted into sheets or splitting	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.20	- Mica powder	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.30	- Mica waste	The origin shall be the country where the mica waste of this subheading is derived.
<b>25.26</b>	<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc</b>	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
[25.27]		
<b>25.28</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	<i>As specified for split headings</i>
ex25.28(a)	- Calcined	CTHS
ex25.28(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
<b>25.29</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar</b>	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
<b>25.30</b>	<b>Mineral substances not elsewhere specified or</b>	<i>As specified for split headings</i>

HS 2012	Description of Goods	Primary rules
	<b>included.</b>	
ex25.30(a)	- Calcined.	CTHS
ex25.30(b)	- Molybdenite concentrates	CTH
ex25.30(c)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.

CHAPTER 26  
Ores, slag and ash

**Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [[DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites.</b>	<i>As specified for split headings</i>
ex26.01(a)	- Concentrates	CTHS
ex26.01(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.02</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b>	<i>As specified for split headings</i>
ex26.02(a)	- Concentrates	CTHS
ex26.02(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.03</b>	<b>Copper ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.03(a)	- Concentrates	CTHS
ex26.03(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.04</b>	<b>Nickel ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.04(a)	- Concentrates	CTHS
ex26.04(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
<b>26.05</b>	<b>Cobalt ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.05(a)	- Concentrates	CTHS
ex26.05(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.06</b>	<b>Aluminium ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.06(a)	- Concentrates	CTHS
ex26.06(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.07</b>	<b>Lead ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.07(a)	- Concentrates	CTHS
ex26.07(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.08</b>	<b>Zinc ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.08(a)	- Concentrates	CTHS
ex26.08(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.09</b>	<b>Tin ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.09(a)	- Concentrates	CTHS
ex26.09(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.10</b>	<b>Chromium ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.10(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex26.10(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.11</b>	<b>Tungsten ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.11(a)	- Concentrates	CTHS
ex26.11(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.12</b>	<b>Uranium or thorium ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.12(a)	- Concentrates	CTHS
ex26.12(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.13</b>	<b>Molybdenum ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.13(a)	- Concentrates	CTHS
ex26.13(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.14</b>	<b>Titanium ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.14(a)	- Concentrates	CTHS
ex26.14(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.15</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.15(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex26.15(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.16</b>	<b>Precious metal ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.16(a)	- Concentrates	CTHS
ex26.16(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.17</b>	<b>Other ores and concentrates.</b>	<i>As specified for split headings</i>
ex26.17(a)	- Concentrates	CTHS
ex26.17(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
<b>26.18</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	The origin shall be the country where the slags of this heading are derived.
<b>26.19</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>	The origin shall be the country where the slags, dross, scalings or other waste of this heading are derived.
<b>26.20</b>	<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>	The origin shall be the country where the slag, ash or residues of this heading are derived.
<b>26.21</b>	<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>	The origin shall be the country where the slag, ash or residues of this heading are derived.

## CHAPTER 27

### **Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

#### **Primary Rule 1: Chemical reaction**

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

#### **Primary Rule 2: Physical separation**

For the purposes of headings 27.07, 27.10 to 27.13 or 27.15 respectively, a physical separation process listed below is to be considered as origin conferring:

- (a) atmospheric or vacuum distillation;
- (b) extraction by means of selective solvents.

#### **Primary Rule 3: Mixing and blending**

For the purposes of headings 27.07, 27.10 to 27.15, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

#### **Chapter Note 1: List of simple processes which are not to be considered as origin conferring:**

- cleaning
- decantation
- desalination
- water separation
- filtering
- colouring
- marking
- any combination of these operations



**Chapter note 2:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of Goods	Primary rules
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>	<i>As specified for subheadings</i>
	<b>-Coal, whether or not pulverized, but not agglomerated:</b>	
2701.11	-- Anthracite	The origin shall be the country where the anthracite of this subheading is obtained in its natural or unprocessed state.
2701.12	-- Bituminous coal	The origin shall be the country where the bituminous coal of this subheading is obtained in its natural or unprocessed state.
2701.19	-- Other coal	The origin shall be the country where the coal of this subheading is obtained in its natural or unprocessed state.
2701.20	-- Briquettes, ovoids and similar solid fuels manufactured from coal	CTSH
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>	The origin shall be the country where the lignite this heading is obtained in its natural or unprocessed state.
<b>27.03</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	The origin shall be the country where the peat of this heading is obtained in its natural or unprocessed state.
<b>27.04</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	CTH
<b>27.05</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	CTH
<b>27.06</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	CTH
<b>27.07</b>	<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>	CTH

HS 2012 Code	Description of Goods	Primary rules
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars</b>	<i>As specified for subheadings</i>
2708.10	- Pitch	CTH
2708.20	- Pitch coke	CTSH
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	<i>As specified for split headings</i>
ex27.09(a)	- Petroleum oils, crude	The origin shall be the country where the crude petroleum oils of this split heading are obtained in their natural or unprocessed state.
ex27.09(b)	- Other	CTH
<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils</b>	CTH
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>	<i>As specified for subheadings</i>
	- Liquefied:	
2711.11	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.12	-- Propane	CTH
2711.13	-- Butanes	CTH
2711.14	-- Ethylene, propylene, butylene and butadiene	CTH
2711.19	-- Other	CTH
	- In gaseous state:	
2711.21	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.29	-- Other	CTH

HS 2012 Code	Description of Goods	Primary rules
<b>27.12</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>	CTH
<b>27.13</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>	CTH
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
<b>27.15</b>	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>	CTH
<b>27.16</b>	<b>Electrical energy. (Optional heading)</b>	The origin shall be the country where the electrical energy of this heading is generated.

## CHAPTER 34

### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
ex34.01	felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex34.05	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens

## CHAPTER 35

### Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
ex35.02	Dried egg albumin:	Drying (after breaking and separation, where appropriate) of:  — birds' eggs, in shell, fresh or preserved, falling within CN code ex04 07  — birds' eggs, not in shell, other than dried, falling within CN code ex04 08 or  — egg whites, other than dried, falling within CN code ex35 02

## Section VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### CHAPTER 39

##### Plastics and articles thereof

###### Primary Rule 1: Chemical Reaction

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

This definition comprises all types of polymerization reactions and chemical modification of polymers, including cross-linking by hardener/cross-linking agents and irradiation.

###### Primary Rule 2: Mixtures and Blends

The deliberate and proportionally controlled mixing or blending including dispersing of materials other than the addition of diluents only to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

###### Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

- (a) purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
  - (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
  - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) elements and components for use in micro-electronics;
  - (iv) specialized optical uses;
  - (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);

- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

#### **Primary Rule 4: Change in particle size**

The deliberate and controlled modification in particle size of a good including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is to be considered as origin conferring.

#### **Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>39.01</b>	<b>Polymers of ethylene, in primary forms</b>	CTH
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>	CTH
<b>39.03</b>	<b>Polymers of styrene, in primary forms.</b>	CTH
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	CTH
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	CTH
<b>39.06</b>	<b>Acrylic polymers in primary forms.</b>	CTH
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	CTH
<b>39.08</b>	<b>Polyamides in primary forms.</b>	CTH
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>	CTH
<b>39.10</b>	<b>Silicones in primary forms</b>	CTH
<b>39.11</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>	CTH



HS 2012 Code	Description of goods	Primary rules
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>	CTH
<b>39.13</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>	CTH
<b>39.14</b>	<b>Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.</b>	CTH
<b>39.15</b>	<b>Waste, parings and scrap of plastics.</b>	The origin shall be the country where the waste, parings and scrap of this heading are collected or derived from manufacturing or processing operations or from consumption.
<b>39.16</b>	<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>	CTH, or change within this heading to reinforced, laminated or supported material.
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>	CTH, or change within this heading to reinforced, laminated or supported material.
<b>39.18</b>	<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>	CTH
<b>39.19</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>	CTH, or change within this heading to reinforced, laminated or supported material.
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>	CTH, or change within this heading following the vacuum deposition of metal on the surface of plastics.

HS 2012 Code	Description of goods	Primary rules
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics.</b>	CTH, or change within this heading to reinforced, laminated or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics.
<b>39.22</b>	<b>Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>	CTH
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>	CTH
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>	CTH
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included.</b>	CTH
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.</b>	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	CTH
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH or change within this subheading following complete making-up
3926.30	- Fittings for furniture, coachwork or the like	CTH
3926.40	- Statuettes and other ornamental articles	CTH
3926.90	- Other	CTH

CHAPTER 40  
**Rubber and articles thereof**

**Primary Rule 1: Chemical Reaction**

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

**Primary Rule 2: Mixtures and Blends**

The deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

**Chapter note:**

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
<b>40.01</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>	<i>As specified for subheadings</i>
4001.10	- Natural rubber latex, whether or not pre-vulcanised	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
	- Natural rubber in other forms:	
4001.21	-- Smoked sheets	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
4001.22	-- Technically specified natural rubber (TSNR)	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
4001.29	-- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state
<b>40.02</b>	<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>	<i>As specified for subheadings</i>
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11	-- Latex	CTH
4002.19	-- Other	CTH
4002.20	- Butadiene rubber (BR)	CTH
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	

HS 2012 Code	Description of goods	Primary rules
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	CTH
4002.39	-- Other	CTH
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002.41	-- Latex	CTH
4002.49	-- Other	CTH
	- Acrylonitrile-butadiene rubber (NBR):	
4002.51	-- Latex	CTH
4002.59	-- Other	CTH
4002.60	- Isoprene rubber (IR)	CTH
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading	CTH, except from heading 40.01
	- Other:	
4002.91	-- Latex	CTH
4002.99	-- Other	CTH
<b>40.03</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	CTH
<b>40.04</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	The origin shall be the country where the rubber waste, parings and scrap of this heading are derived or collected from manufacturing or processing operations or from consumption
<b>40.05</b>	<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	CTH
<b>40.06</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>	CTH
<b>40.07</b>	<b>Vulcanised rubber thread and cord.</b>	CTH
<b>40.08</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>40.09</b>	<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>	CTH
<b>40.10</b>	<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>	CTH
<b>40.11</b>	<b>New pneumatic tyres, of rubber.</b>	CTH
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>	<i>As specified for subheadings</i>
	- Retreaded tyres :	
4012.20	- Used pneumatic tyres	The origin shall be the country where the goods of this subheading were last collected and packed for shipment
4012.90	- Other	CTH
<b>40.13</b>	<b>Inner tubes, of rubber.</b>	CTH
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>	CTH
<b>40.15</b>	<b>Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.</b>	CTH
<b>40.16</b>	<b>Other articles of vulcanised rubber other than hard rubber.</b>	CTH
<b>40.17</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	<i>As specified for split headings</i>
ex40.17(a)	Slabs, blocks, plates, sheets, strips, rods, profile shapes, tubes, pipes and hoses	CTH
ex40.17(b)	Waste and Scrap	The origin shall be the country where the waste or scrap of this split heading is collected or derived from manufacturing or processing operations or from consumption
ex40.17(c)	Other	CTHS

## SECTION VIII

### RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

#### Chapter 41

#### Raw hides and skins (other than furskins) and leather

##### Chapter note:

For the purposes of split headings 41.04(c), 41.05(c) or 41.06(c) the retanning of crust is to be considered as origin conferring, on the condition that the products are subject to a wet-end process whereby they are retanned, fatliquored and dyed prior to being further prepared.

HS 2012 Code	Description of goods	Primary rules
<b>41.01</b>	<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>	CTH
<b>41.02</b>	<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>	CTH
<b>41.03</b>	<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b>	CTH
<b>41.04</b>	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>	<i>As specified for split headings</i>
ex41.04(a)	- Provisionally prepared	CTH, except from heading 41.01

HS 2012 Code	Description of goods	Primary rules
ex41.04(b)	- Tanned in the wet state	CTHS
ex41.04(c)	- Other	CTHS
<b>41.05</b>	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>	<i>As specified for split headings</i>
ex41.05(a)	- Provisionally prepared	CTH, except from heading 41.02
ex41.05(b)	- Tanned, in the wet state	CTHS
ex41.05(c)	- Other	CTHS
<b>41.06</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>	<i>As specified for split headings</i>
ex41.06(a)	- Provisionally prepared	CTH, except from heading 41.03
ex41.06(b)	- Tanned, in the wet state	CTHS
ex41.06(c)	- Other	CTHS
<b>41.07</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading 41.14.</b>	CTH, except from split heading 41.04(c)
[41.08]		
[41.09]		
[41.10]		
[41.11]		



HS 2012 Code	Description of goods	Primary rules
<b>41.12</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of Heading 41.14.</b>	CTH, except from split heading 41.05(c)
<b>41.13</b>	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading 41.14.</b>	CTH, except from split heading 41.06(c)
<b>41.14</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>	<i>As specified for subheadings</i>
4114.10	- Chamois (including combination chamois) leather	CTH
4114.20	- Patent leather and patent laminated leather; metallised leather	CTH, except from split headings 41.04(c), 41.05(c), 41.06(c) and from heading 41.07.
<b>41.15</b>	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.</b>	<i>As specified for subheadings</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTSH
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

## CHAPTER 42

### Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

HS 2012 Code	Description of goods	Primary rules
<b>42.01</b>	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material.</b>	CTH
<b>42.02</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>	CTH
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>	<i>As specified for split headings</i>
ex42.03 (a)	-Articles of apparel of leather or of composition leather	Complete making-up
ex42.03 (b)	-other	CTH
<b>[42.04]</b>		
<b>42.05</b>	<b>Other articles of leather or of composition leather.</b>	CTH
<b>42.06</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	CTH

## Chapter 43

**Furskins and artificial fur; manufactures thereof**

HS 2012 Code	Description of goods	Primary rules
<b>43.01</b>	<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>	CTH
<b>43.02</b>	<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>	<i>As specified for subheadings</i>
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11	-- Of mink	CTH
4302.19	-- Other	CTH
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302.30	- Whole skins and pieces or cuttings thereof, assembled	CTSH
<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of furskin.</b>	<i>As specified for split headings</i>
ex43.03 (a)	-Articles of apparel, of furskin.	Complete making-up
ex43.03 (b)	- other	CTH
<b>43.04</b>	<b>Artificial fur and articles thereof</b>	<i>As specified for split headings</i>
ex43.04(a)	Articles of artificial fur, apparel	Complete making-up
ex43.04(b)	Articles of artificial fur, other	CTH
ex43.04(c)	Other	CTH

## SECTION IX

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

#### CHAPTER 44

##### Wood and articles of wood; wood charcoal

HS 2012 Code	Description of goods	Primary rules
<b>44.01</b>	<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH
	- Wood in chips or particles:	
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	

HS 2012 Code	Description of goods	Primary rules
4401.31	-- Wood pellets	<i>As specified for split subheadings</i>
4401.31(a)	- Agglomerated	CTSHS
4401.31(b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption
4401.39	-- Other	<i>As specified for split subheadings</i>
4401.39 (a)	- Agglomerated	CTSHS
4401.39 (b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	<i>As specified for split headings</i>
ex 44.02(a)	- Agglomerated	CTHS
ex 44.02(b)	- Non-agglomerated	CTH
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>	CTH
<b>44.04</b>	<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>	CTH
<b>44.05</b>	<b>Wood wool; wood flour.</b>	CTH
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>	CTH
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex44.07(a)	- Finger- or end-jointed	CTHS
ex44.07(b)	- Other	CTH
<b>44.08</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>	<i>As specified for split headings</i>
ex44.08(a)	- Finger- or end-jointed	CTHS
ex44.08(b)	- Other	CTH
<b>44.09</b>	<b>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.</b>	<i>As specified for split headings</i>
ex44.09(a)	- Finger or end-jointed	CTHS
ex44.09(b)	- Other	CTH
<b>44.10</b>	<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>	<i>As specified for split headings</i>
ex44.10(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.10(b)	- Other	CTH
<b>44.11</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>	<i>As specified for split headings</i>
ex44.11(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.11(b)	- Other	CTH

HS 2012 Code	Description of goods	Primary rules
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood.</b>	<i>As specified for split headings</i>
ex44.12(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.12(b)	- Other	CTH
<b>44.13</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	CTH
<b>44.14</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	CTH, except by mere assembly of wood already cut to size of heading 44.09.
<b>44.15</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>	CTH, except by mere assembly of wood already cut to size of headings 44.07 or 44.08
<b>44.16</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>	<i>As specified for split headings</i>
ex44.16(a)	- Casks, barrels, vats, tubs and other coopers' products	CTHS, except from finished staves
ex44.16(b)	- Parts	CTH
<b>44.17</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>	CTH
<b>44.18</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	CTH
<b>44.19</b>	<b>Tableware and kitchenware, of wood.</b>	CTH
<b>44.20</b>	<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>	CTH
<b>44.21</b>	<b>Other articles of wood.</b>	CTH

## CHAPTER 45

### Cork and articles of cork

HS 2012 Code	Description of goods	Primary rules
<b>45.01</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>	CTH
<b>45.02</b>	<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>	<i>As specified for split headings</i>
ex45.02(a)	- With an applied backing added by lamination or other process	CTHS
ex45.02(b)	- Other	CTH, except from heading 45.01
<b>45.03</b>	<b>Articles of natural cork.</b>	CTH, except from heading 45.02 when resulting from simple cutting
<b>45.04</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>	<i>As specified for subheadings</i>
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	<i>As specified for split subheadings</i>
ex4504.10(a)	-- With an applied backing added by lamination or other process	CTSHS
ex4504.10(b)	-- Other	CTH
4504. 90	- Other	<i>As specified for split subheadings</i>
ex4504.90(a)	-- With an applied backing added by lamination or other process	CTSHS, except from split subheading 4504.10(a)
ex4504.90(b)	-- Other	CTSH



# CHAPTER 46

## Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

HS 2012 Code	Description of goods	Primary rules
<b>46.01</b>	<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>	CTSH
4601.21	-- Of bamboo	
4601.22	-- Of rattan	
4601.29	-- Other	
	- Other:	
4601.92	-- Of bamboo	
4601.93	-- Of rattan	
4601.94	-- Of other vegetable materials	
4601.99	-- Other	
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>	CTH

## SECTION X

### **PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

#### CHAPTER 47

#### **Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard**

HS 2012 Code	Description of goods	Primary rules
<b>47.01</b>	<b>Mechanical wood pulp.</b>	CTH
<b>47.02</b>	<b>Chemical wood pulp, dissolving grades.</b>	CTH
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>	CTH
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>	CTH
<b>47.05</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	CTH
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>	CTH
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard.</b>	The origin shall be the country where recovered (waste and scrap) paper or paperboard are derived or collected from manufacturing or processing operations or from consumption

## CHAPTER 48

### Paper and paperboard; articles of paper pulp, of paper or of paperboard

#### Chapter Note

For headings 48.14 to 48.23, those rules which refer to a change of heading or subheading shall not apply to changes which are the result solely of trimming or cutting to rectangular (including square) shape.

HS 2012 Code	Description of goods	Primary rules
<b>48.01</b>	<b>Newsprint, in rolls or sheets.</b>	CTH
<b>48.02</b>	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of Heading 48.01 or 48.03; hand-made paper and paperboard.</b>	CTH
<b>48.03</b>	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	CTH
<b>48.04</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>	CTH
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>	CTH
<b>48.07</b>	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>	CTH
<b>48.08</b>	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	- Other	CC
<b>48.09</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>	CTH
<b>48.10</b>	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>	<i>As specified for subheadings</i>
4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTSH
	- Gummed or adhesive paper and paperboard:	
4811.41	-- Self-adhesive	CTSH
4811.49	-- Other	CTSH
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup>	CTSH
4811.59	-- Other	<i>As specified for split subheadings</i>
ex4811.59(a)	- Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic	CTSHS
ex4811.59(b)	- Other	CTSH
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH
<b>48.12</b>	<b>Filter blocks, slabs and plates, of paper pulp.</b>	CTH
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>	CTH
<b>[48.15]</b>		
<b>48.16</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>	CTH, except from heading 48.09.
<b>48.17</b>	<b>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.</b>	CTH
<b>48.18</b>	<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>	CTH
<b>48.19</b>	<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>48.20</b>	<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>	CTH
<b>48.21</b>	<b>Paper or paperboard labels of all kinds, whether or not printed.</b>	CTH
<b>48.22</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>	CTH
<b>48.23</b>	<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>	CTH

## CHAPTER 49

### Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

HS 2012 Code	Description of goods	Primary rules
<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>	CTH
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>	CTH
<b>49.03</b>	<b>Children's picture, drawing or colouring books.</b>	CTH
<b>49.04</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	CTH
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>	CTH
<b>49.06</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	CTH
<b>49.07</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>	CTH
<b>49.08</b>	<b>Transfers (decalcomanias).</b>	CTH



HS 2012 Code	Description of goods	Primary rules
<b>49.09</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	CTH
<b>49.10</b>	<b>Calendars of any kind, printed, including calendar blocks.</b>	CTH
<b>49.11</b>	<b>Other printed matter, including printed pictures and photographs.</b>	CTH

**Section XI**  
**TEXTILES AND TEXTILE ARTICLES**

**CHAPTER 50**

**Silk**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>50.01</b>	<b>Silk-worm cocoons suitable for reeling.</b>	CTH
<b>50.02</b>	<b>Raw silk (not thrown).</b>	CTH
<b>50.03</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	CTH
<b>50.04</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>50.05</b>	<b>Yarn spun from silk waste, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>50.06</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	<i>As specified for split headings</i>
ex50.06(a)	Silk-worm gut	CTH

HS 2012 Code	Description of goods	Primary rules
ex50.06(b)	Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations.</p>

## CHAPTER 51

### Wool, fine or coarse animal hair; horsehair yarn and woven fabric

#### Chapter Note :

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>51.01</b>	<b>Wool, not carded or combed</b>	<i>As specified for split headings</i>
ex51.01(a)	- Greasy, including fleece-washed wool:	CTH
ex51.01(b)	-degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product
ex 51.01(c)	-carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50% of the ex-works price of the product
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed.</b>	CTH
<b>51.03</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock</b>	<i>As specified for split headings</i>
ex 51.03(a)	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50% of the ex-works price of the product
ex51.03(b)	other	CTH
<b>51.04</b>	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	CTH
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>51.07</b>	<b>Yarn of combed wool, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>



HS 2012 Code	Description of goods	Primary rules
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>51.10</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>51.13</b>	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

## CHAPTER 52

### Cotton

HS 2012 Code	Description of goods	Primary rules
<b>52.01</b>	<b>Cotton, not carded or combed.</b>	<i>As specified for split headings</i>
ex52.01(a)	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
ex52.01(b)	other	CTH
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock).</b>	CTH
<b>52.03</b>	<b>Cotton, carded or combed.</b>	CTH
<b>52.04</b>	<b>Cotton sewing thread, whether or not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>52.05</b>	<b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

HS 2012 Code	Description of goods	Primary rules
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>	Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>	Manufacture from yarn  Or  Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

## CHAPTER 53

### Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HS 2012 Code	Description of goods	Primary rules
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>	CTH
<b>53.02</b>	<b>True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>	CTH
<b>53.03</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>	CTH
<b>[53.04]</b>		
<b>53.05</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>	CTH



HS 2012 Code	Description of goods	Primary rules
<b>53.06</b>	<b>Flax yarn.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>53.07</b>	<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>53.08</b>	<b>Yarn of other vegetable textile fibres; paper yarn.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex53.08(a)	-Yarn of other vegetable textile fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
ex53.08(b)	-paper yarn	CTH
<b>53.09</b>	<b>Woven fabrics of flax.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>53.10</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>53.11</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex53.11(a)	Woven fabrics of other vegetable textile fibres	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex53.11(b)	woven fabrics of paper yarn	CTH

#### CHAPTER 54

#### Man-made filaments; strip and the like of man-made textile materials

HS 2012 Code	Description of goods	Primary rules
<b>54.01</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
<b>54.02</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
<b>54.03</b>	<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
<b>54.05</b>	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>



HS 2012Code	Description of goods	Primary rules
<b>54.06</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

CHAPTER 55  
**Man-made staple fibres**

**Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>55.01</b>	<b>Synthetic filament tow.</b>	Manufacture from chemical materials or textile pulp
<b>55.02</b>	<b>Artificial filament tow.</b>	Manufacture from chemical materials or textile pulp
<b>55.03</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>	Manufacture from chemical materials or textile pulp
<b>55.04</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>	Manufacture from chemical materials or textile pulp
<b>55.05</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>	Manufacture from chemical materials or textile pulp
<b>55.06</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>	Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
<b>55.07</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	Manufacture from chemical materials or textile pulp or waste falling within CN code 5505

HS 2012 Code	Description of goods	Primary rules
<b>55.08</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached ,accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>55.09</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>55.10</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>-natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>-grege silk or silk waste,</li> <li>-chemical materials or textile pulp, or</li> <li>-man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>55.13</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
<b>55.14</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

HS 2012 Code	Description of goods	Primary rules
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres.</b>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

## CHAPTER 56

### **Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof**

#### **Chapter Note :**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>56.01</b>	<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>	Manufacture from fibres
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated.</b>	<i>As specified for split headings</i>
ex56.02(a)	- Felt: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations
ex56.02(b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex56.02(c)	- Other	Manufacture from fibres
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>	<i>As specified for split headings</i>
ex56.03(a)	- Nonwovens: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations
ex56.02(b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex56.03(c)	- Other	Manufacture from fibres



HS 2012 Code	Description of goods	Primary rules
<b>56.04</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>	<i>As specified for split headings</i>
ex 56.04 (a)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 56.04 (b)	-other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
<b>56.05</b>	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	CTH
<b>56.06</b>	<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	CTH
<b>56.07</b>	<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics</b>	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
<b>56.08</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>	CTH
<b>56.09</b>	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament

## CHAPTER 57

### Carpets and other textile floor coverings

HS 2012 Code	Description of goods	Primary rules
<b>57.01</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>	CTH
<b>57.02</b>	<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>	CTH
<b>57.03</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>	CTH
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>	Manufacture from fibres
<b>57.05</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	CTH

## CHAPTER 58

### Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

HS 2012 Code	Description of goods	Primary rules
<b>58.01</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>	<i>As specified for split headings</i>
ex58.01(a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.01(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.01(c)	- Other	Manufacture from yarn
<b>58.02</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>	<i>As specified for split headings</i>
ex58.02(a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.02 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.02(c)	- Other	Manufacture from yarn
<b>58.03</b>	<b>Gauze, other than narrow fabrics of heading 58.06</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.03(a)	- Gauze, other than narrow fabrics of heading 58.06: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.03(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.03(c)	- Other	Manufacture from yarn
<b>58.04</b>	<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02.</b>	<i>As specified for split headings</i>
ex58.04(a)	- Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.04 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.04(c)	- Other	Manufacture from yarn
<b>58.05</b>	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>	<i>As specified for split headings</i>
ex 58.05 (a)	- printed or dyed	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
ex 58.05 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 58.05 (c)	-other	Manufacture from yarn
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</b>	<i>As specified for split headings</i>
ex58.06(a)	- printed or dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.06 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.06(c)	- other	Manufacture from yarn
<b>58.07</b>	<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>	<i>As specified for split headings</i>
ex58.07(a)	- Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.07 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.07(c)	- Other	Manufacture from yarn
<b>58.08</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.08 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.08(c)	- Other	Manufacture from yarn
<b>58.09</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	<i>As specified for split headings</i>
ex58.09(a)	- Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included : printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.09 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.09(c)	- Other	Manufacture from yarn
<b>58.10</b>	<b>Embroidery in the piece, in strips or in motifs.</b>	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
<b>58.11</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.11(a)	- Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.01 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.11(c)	- Other	Manufacture from yarn

## CHAPTER 59

### **Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

HS 2012 Code	Description of goods	Primary rules
<b>59.01</b>	<b>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.</b>	Manufacture from unbleached fabrics
<b>59.02</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>	Manufacture from yarn
<b>59.03</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
<b>59.04</b>	<b>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.</b>	Manufacture from unbleached fabrics, felt or non-wovens
<b>59.05</b>	<b>Textile wall coverings.</b>	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
<b>59.06</b>	<b>Rubberised textile fabrics, other than those of heading 59.02.</b>	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics



HS 2012 Code	Description of goods	Primary rules
<b>59.07</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
<b>59.08</b>	<b>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.</b>	Manufacture from yarn
<b>59.09</b>	<b>Textile hosepipng and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	Manufacture from yarn or fibres
<b>59.10</b>	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</b>	Manufacture from yarn or fibres
<b>59.11</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>	<i>As Specified for split headings</i>
ex59.11(a)	- polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within CN code 6310
ex59.11(b)	- Other	Manufacture from yarn or fibres

## CHAPTER 60

### Knitted or crocheted fabrics

HS 2012 Code	Description of goods	Primary rules
<b>60.01</b>	<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex60.01(a)	-printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.01(b)	- Other	Manufacture from yarn
<b>60.02</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 60.01.</b>	<i>As specified for split headings</i>
ex60.02(a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.02(b)	- Other	Manufacture from yarn
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 60.01 or 60.02.</b>	<i>As specified for split headings</i>
ex60.03(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.03(b)	- Other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 60.01.</b>	<i>As specified for split headings</i>
ex60.04(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.04(b)	- Other	Manufacture from yarn
<b>60.05</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>	<i>As specified for split headings</i>
ex60.05(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.05(b)	- Other	Manufacture from yarn
<b>60.06</b>	<b>Other knitted or crocheted fabrics.</b>	<i>As specified for split headings</i>
ex60.06(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.06(b)	- Other	Manufacture from yarn

## CHAPTER 61

### Articles of apparel and clothing accessories, knitted or crocheted

HS 2012 Code	Description of goods	Primary rules
<b>61.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.03.</b>	<i>As specified for split headings</i>
ex61.01(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.01(b)	- other	Manufacture from yarn
<b>61.02</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.04.</b>	<i>As specified for split headings</i>
ex61.02(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.02(b)	- other	Manufacture from yarn
<b>61.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.03(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex61.03(b)	- other	Manufacture from yarn
<b>61.04</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.04(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.04(b)	- other	Manufacture from yarn
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.05(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.056(b)	- other	Manufacture from yarn
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.06(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.06(b)	- other	Manufacture from yarn
<b>61.07</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex61.07(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.07(b)	- other	Manufacture from yarn
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.08(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.08(b)	- other	Manufacture from yarn
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.09(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.09(b)	- other	Manufacture from yarn
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.10(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.10(b)	- other	Manufacture from yarn
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex61.11(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.11(b)	- other	Manufacture from yarn
<b>61.12</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.12(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.12(b)	- other	Manufacture from yarn
<b>61.13</b>	<b>Garments, made up of knitted or crocheted fabrics of Heading 59.03, 59.06 or 59.07.</b>	<i>As specified for split headings</i>
ex61.13(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.13(b)	- other	Manufacture from yarn
<b>61.14</b>	<b>Other garments, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.14(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.14(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
<b>61.15</b>	<b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.15(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.15(b)	- other	Manufacture from yarn
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted.</b>	<i>As specified for split headings</i>
ex61.16(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.16(b)	- other	Manufacture from yarn
<b>61.17</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>	<i>As specified for split headings</i>
ex61.17(a)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.17(b)	- other	Manufacture from yarn



## CHAPTER 62

### Articles of apparel and clothing accessories, not knitted or crocheted

HS 2012 Code	Description of goods	Primary rules
<b>62.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.03.</b>	<i>As specified for split headings</i>
ex62.01 (a)	-finished or complete	Complete making-up
ex62.01 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.02</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.04.</b>	<i>As specified for split headings</i>
ex 62.02 (a)	-finished or complete	Complete making-up
ex 62.02 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	<i>As specified for split headings</i>
ex62.03 (a)	-finished or complete	Complete making-up
ex62.03 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.04</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	<i>As specified for split headings</i>
ex62.04 (a)	-finished or complete	Complete making-up
ex62.04 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.05</b>	<b>Men's or boys' shirts.</b>	<i>As specified for split headings</i>
ex62.05 (a)	-finished or complete	Complete making-up
ex62.05 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
<b>62.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses.</b>	<i>As specified for split headings</i>
ex62.06 (a)	-finished or complete	Complete making-up
ex62.06 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.07</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>	<i>As specified for split headings</i>
ex62.07 (a)	-finished or complete	Complete making-up
ex62.07 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.08</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>	<i>As specified for split headings</i>
ex62.08 (a)	-finished or complete	Complete making-up
ex62.08 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.09</b>	<b>Babies' garments and clothing accessories.</b>	<i>As specified for split headings</i>
ex62.09 (a)	-finished or complete	Complete making-up
ex62.09 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.10</b>	<b>Garments, made up of fabrics of Heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>	<i>As specified for split headings</i>
ex62.10 (a)	-finished or complete	Complete making-up
ex62.10 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.11</b>	<b>Track suits, ski suits and swimwear; other garments.</b>	<i>As specified for split headings</i>
ex62.11 (a)	-finished or complete	Complete making-up
ex62.11 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
<b>62.12</b>	<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>	<i>As specified for split headings</i>
ex62.12 (a)	-finished or complete	Complete making-up
ex62.12 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.13</b>	<b>Handkerchiefs.</b>	<i>As specified for split headings</i>
ex62.13 (a)	-embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex62.13 (b)	-other	Manufacture from yarn
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>	<i>As specified for split headings</i>
ex62.14 (a)	-embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex62.14 (b)	-other	Manufacture from yarn
<b>62.15</b>	<b>Ties, bow ties and cravats.</b>	<i>As specified for split headings</i>
ex62.15 (a)	-finished or complete	Complete making-up
ex62.15 (b)	-unfinished or incomplete	Manufacture from yarn
<b>62.16</b>	<b>Gloves, mittens and mitts.</b>	<i>As specified for split headings</i>
ex62.16 (a)	-finished or complete	Complete making-up
ex62.16 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 62.12.</b>	<i>As specified for split headings</i>
ex62.17 (a)	-finished or complete	Complete making-up
ex62.17 (b)	-unfinished or incomplete	Manufacture from yarn

## CHAPTER 63

### Other made up textile articles; sets; worn clothing and worn textile articles; rags

HS 2012 Code	Description of goods	Primary rules
<b>63.01</b>	<b>Blankets and travelling rugs.</b>	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.01 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.01 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.01 (c)	--- unembroidered	Complete making-up
ex63.01 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.01 (e)	---unembroidered	Manufacture from yarn
ex63.01 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
<b>63.02</b>	<b>Bed linen, table linen, toilet linen and kitchen linen.</b>	<i>As specified for split headings</i>
	-of felt or non-wovens:	

HS 2012 Code	Description of goods	Primary rules
ex63.02 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.02 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.02 (c)	--- unembroidered	Complete making-up
ex63.02 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.02 (e)	---unembroidered	Manufacture from yarn
ex63.02 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
<b>63.03</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.03 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.03 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached

HS 2012 Code	Description of goods	Primary rules
	- other:	
	-- knitted or crocheted	
ex63.03 (c)	--- unembroidered	Complete making-up
ex63.03 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.03 (e)	---unembroidered	Manufacture from yarn
ex63.03 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
<b>63.04</b>	<b>Other furnishing articles, excluding those of Heading 94.04.</b>	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.04 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.04 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.04 (c)	--- unembroidered	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex63.04 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.04 (e)	---unembroidered	Manufacture from yarn
ex63.04 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods.</b>	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.05 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.05 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.05 (c)	--- unembroidered	Complete making-up



HS 2012 Code	Description of goods	Primary rules
ex63.05 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.05 (e)	---unembroidered	Manufacture from yarn
ex63.05 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>	<i>As specified for split headings</i>
	- Tarpaulins, awnings and camping goods, of felt or non-wovens:	
ex63.06 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.06 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other tarpaulins, awnings and camping goods:	
	-- knitted or crocheted	
ex63.06 (c)	--- unembroidered	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex63.06 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.06 (e)	---unembroidered	Manufacture from yarn
ex63.06 (f)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex63.06 (g)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
<b>63.07</b>	<b>Other made up articles, including dress patterns.</b>	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Manufacture from yarn
6307.20	- Life-jackets and life-belts	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product
6307.90	- Other	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product
<b>63.08</b>	<b>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.</b>	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set

HS 2012 Code	Description of goods	Primary rules
<b>63.09</b>	<b>Worn clothing and other worn articles.</b>	Collection and packing for shipment
<b>63.10</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>	CTH

## Section XII

### **FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

#### CHAPTER 64

##### **Footwear, gaiters and the like; parts of such articles**

HS 2012 Code	Description of goods	Primary rules
<b>64.01</b>	<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
<b>64.04</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06

HS 2012 Code	Description of goods	Primary rules
<b>64.05</b>	<b>Other footwear.</b>	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
<b>64.06</b>	<b>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.</b>	CTH

## CHAPTER 65

### Headgear and parts thereof

HS 2012 Code	Description of goods	Primary rules
<b>65.01</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	CTH
<b>65.02</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	CTH
<b>[65.03]</b>		
<b>65.04</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	CTH
<b>65.05</b>	<b>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.</b>	CTH
<b>65.06</b>	<b>Other headgear, whether or not lined or trimmed.</b>	CTH
<b>65.07</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	CTH

## CHAPTER 66

### Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

HS 2012 Code	Description of goods	Primary rules
<b>66.01</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	CTH
<b>66.02</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	CTH
<b>66.03</b>	<b>Parts, trimmings and accessories of articles of Heading 66.01 or 66.02.</b>	CTH

## CHAPTER 67

### Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

HS 2012 Code	Description of goods	Primary rules
<b>67.01</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of Heading 05.05 and worked quills and scapes).</b>	<i>As specified for split headings</i>
ex67.01(a)	- Skins and other parts of birds with their feathers or down	CTH
ex67.01(b)	- Feathers, parts of feathers, down	CTHS
ex67.01(c)	- Other	CTHS
<b>67.02</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>	CTH
<b>67.03</b>	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	CTH
<b>67.04</b>	<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>	CTH



## Section XIII

### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

#### CHAPTER 68

##### Articles of stone, plaster, cement, asbestos, mica or similar materials

HS 2012 Code	Description of goods	Primary rules
<b>68.01</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	CTH
<b>68.02</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of Heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>	<i>As specified for subheadings</i>
6802.10	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	<i>As specified for split subheadings</i>
ex6802.10(a) )	-- Artificially coloured granules, chippings and powder of natural stone (including slate)	CTH, except from granules, chippings and powder of slate of heading 25.14, or of subheadings 2517.41 or 2517.49
ex6802.10(b) )	-- Other	CTSH
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.21	-- Marble, travertine and alabaster	CTH
6802.23	-- Granite	CTH

HS 2012 Code	Description of goods	Primary rules
6802.29	-- Other stone	CTH
	- Other:	
6802.91	-- Marble, travertine and alabaster	CTSH
6802.92	-- Other calcareous stone	CTSH
6802.93	-- Granite	CTSH
6802.99	-- Other stone	CTSH
<b>68.03</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>	<i>As specified for split headings</i>
ex68.03(a)	- Articles of natural slate.	CTHS
ex68.03(b)	- Other	CTH
<b>68.04</b>	<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>	CTH
<b>68.05</b>	<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>	CTH
<b>68.06</b>	<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of Heading 68.11 or 68.12 or of Chapter 69.</b>	CTSH

HS 2012 Code	Description of goods	Primary rules
6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	
6806.90	- Other	
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>	CTH
<b>68.08</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	CTH
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster.</b>	CTSH
	-Boards, sheets, panels, tiles and similar articles, not ornamented :	
6809.11	--Faced or reinforced with paper or paperboard only	
6809.19	--Other	
6809.90	-Other articles	
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>	<i>As specified for subheadings</i>
	- Tiles, flagstones, bricks and similar articles:	
6810.11	-- Building blocks and bricks	CTH
6810.19	-- Other	CTH

HS 2012 Code	Description of goods	Primary rules
6810.91	- Other articles: -- Prefabricated structural components for building or civil engineering	CTSH
6810.99	-- Other	CTSH
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibres-cement or the like</b>	CTSH
6811.40	-Containing asbestos	
	-Not containing asbestos :	
6811.81	--Corrugated sheets	
6811.82	--Other sheets, panels, tiles and similar articles	
6811.89	--Other articles	
<b>68.12</b>	<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of Heading 68.11 or 68.13.</b>	CTSH
6812.80	- Of crocidolite	
	- Other :	
6812.91	-- Clothing, clothing accessories, footwear and headgear	
6812.92	-- Paper, millboard and felt	
6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls	
6812.99	-- Other	

HS 2012 Code	Description of goods	Primary rules
<b>68.13</b>	<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>	CTH
<b>68.14</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>	<i>As specified for split headings</i>
ex68.14(a)	- Articles of mica	CTHS
ex68.14(b)	- Other	CTH
<b>68.15</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>	<i>As specified for subheadings</i>
6815.10	- Non-electrical articles of graphite or other carbon	<i>As specified for split subheadings</i>
ex6815.10(a)	-- Carbon fibers	CTH
ex6815.10(b)	-- Other	CTSHS
6815.20	- Articles of peat	CTH
6815.91	- Other articles -- Containing magnesite, dolomite or chromite	CTH
6815.99	-- Other	CTH

## CHAPTER 69

### Ceramic products

HS 2012 Code	Description of goods	Primary rules
<b>69.01</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	CTH
<b>69.02</b>	<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>	CTH
<b>69.03</b>	<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>	CTH
<b>69.04</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>	CTH
<b>69.05</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	CTH
<b>69.06</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	CTH
<b>69.07</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	CTH
<b>69.08</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	CTH, except from heading 69.07

HS 2012 Code	Description of goods	Primary rules
<b>69.09</b>	<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>	CTH
<b>69.10</b>	<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	CTH
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	CTH
<b>69.12</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	CTH
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles.</b>	CTH
<b>69.14</b>	<b>Other ceramic articles.</b>	CTH

## CHAPTER 70

### Glass and glassware

**Definition:**

Glass of split heading ex70.06(a) consists of a glass substrate with multiple coatings applied in accordance with the following technologies :

- physical vapour deposition by thermal evaporation
- sputtering
- chemical vapour deposition

HS 2012 Code	Description of goods	Primary rules
<b>70.01</b>	<b>Cullet and other waste and scrap of glass; glass in the mass.</b>	<i>As specified for split headings</i>
ex 70.01(a)	- Cullet and other waste and scrap of glass	The origin shall be the country of cullet and other waste and scrap of glass where the goods are derived or collected from manufacturing or processing operations or from consumption
ex70.01(b)	- Glass in the mass	CTHS
<b>70.02</b>	<b>Glass in balls (other than microspheres of Heading 70.18), rods or tubes, unworked.</b>	CTH
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	CTH
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	CTH



HS 2012 Code	Description of goods	Primary rules
<b>70.05</b>	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>	CTH, except from headings 70.03 and 70.04
<b>70.06</b>	<b>Glass of Heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	<i>As specified for split headings</i>
ex70.06(a)	- Thin dielectric or metallic film coated flat glass	CTHS
ex70.06(b)	- Other	CTH, except from heading 70.03, 70.04 or 70.05
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>	CTH
<b>70.08</b>	<b>Multiple-walled insulating units of glass.</b>	CTH
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>	CTH
<b>70.10</b>	<b>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.</b>	CTH; or change to this split heading when this change is attained by cutting of uncut glassware (not engraved, carved, polished, etc.), and where the value added by cutting and incorporation of originating material represents at least 50 % of the ex-works price of the product
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>	CTH
<b>[70.12]</b>		

HS 2012 Code	Description of goods	Primary rules
<b>70.13</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading 70.10 or 70.18).</b>	CTH; or change to this split heading when this change is attained by cutting of uncut glassware (not engraved, carved, polished, etc.), and where the value added by cutting and incorporation of originating material represents at least 50 % of the ex-works price of the product
<b>70.14</b>	<b>Signalling glassware and optical elements of glass (other than those of Heading 70.15), not optically worked.</b>	CTH
<b>70.15</b>	<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</b>	CTH
<b>70.16</b>	<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>	CTH
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>70.18</b>	<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>	CTH
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>	<i>As specified for subheadings</i>
7019.11	- Slivers, rovings, yarn and chopped strands: -- Chopped strands, of a length of not more than 50 mm	CTH
7019.12	-- Rovings	CTH
7019.19	-- Other	<i>As specified for split subheadings</i>
ex7019.19(a) )	--- Yarn	CTSHS
ex7019.19(b) )	--- Other	CTH
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.31	-- Mats	CTSH
7019.32	-- Thin sheets (voiles)	CTSH
7019.39	-- Other	CTSH
7019.40	- Woven fabrics of rovings.	CTSH
	- Other woven fabrics:	
7019.51	-- Of a width not exceeding 30 cm	CTSH, except from subheadings 7019.52 or 7019.59

HS 2012 Code	Description of goods	Primary rules
7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	CTSH, except from subheadings 7019.51 or 7019.59
7019.59	-- Other	CTSH, except from subheadings 7019.51 or 7019.52
7019.90	- Other	CTSH
<b>70.20</b>	<b>Other articles of glass.</b>	CTH

## Section XIV

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### CHAPTER 71

#### Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

HS 2012 Code	Description of goods	Primary rules
<b>71.01</b>	<b>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.</b>	The origin shall be the country where the cultured pearl was cultured or the mollusk containing natural pearl was gathered.
<b>71.02</b>	<b>Diamonds, whether or not worked, but not mounted or set.</b>	<i>As specified for subheadings</i>
7102.10	- Unsorted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.21	- Industrial : -- Unworked or simply sawn, cleaved or bruted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.29	-- Other	CTSH provided that the goods are cut or ground to final shape.
7102.31	- Non-industrial : -- Unworked or simply sawn, cleaved or bruted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.39	-- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.

HS 2012 Code	Description of goods	Primary rules
<b>71.03</b>	<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>	<i>As specified for subheadings</i>
7103.10	- Unworked or simply sawn or roughly shaped	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7103.91	- Otherwise worked: -- Rubies, sapphires and emeralds	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
7103.99	-- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
<b>71.04</b>	<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>	<i>As specified for subheadings</i>
7104.10	- Piezo-electric quartz	CTH
7104.20	- Other, unworked or simply sawn or roughly shaped	The origin shall be the country where the goods of this subheading are obtained in their unworked state.
7104.90	- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>	<i>As specified for subheadings</i>
7106.10	- Powder	<i>As specified for split subheadings</i>
ex7106.10(a) ex7106.10(b)	-- Flakes classified with powder -- Powder - Other	CTSHS CTSH
7106.91	-- Unwrought:	<i>As specified for split subheadings</i>
ex7106.91(a)	Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7106.91(b)	Alloyed	CTSHS
ex7106.91(c)	Other	CTH; or the origin shall be the country where the materials of this split subheading are obtained in their natural or unprocessed state
7106.92	-- Semi-manufactured	CTSH
<b>71.07</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	<i>As specified for split headings</i>
ex71.07(a) ex71.07(b)	Semi-manufactured forms Other	CTHS CTH
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>	<i>As specified for subheadings</i>
	- Non-monetary	<i>As specified for split subheadings</i>
7108.11	-- Powder	
ex7108.11(a) ex7108.11(b)	--- Flakes classified with powder --- Powder	CTSHS CTSH

HS 2012 Code	Description of goods	Primary rules
7108.12	-- Other unwrought forms	<i>As specified for split subheadings</i>
ex7108.12(a)	--- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7108.12(b)	--- Alloyed	CTSHS
ex7108.12(c)	--- Other	CTH; or the origin shall be the country where the materials of this split subheading are obtained in their natural or unprocessed state
7108.13	-- Other semi-manufactured forms	CTSH
7108.20	- Monetary	<i>As specified for split subheadings</i>
ex7108.20(a)	-- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7108.20(b)	-- Alloyed	CTSHS
ex7108.20(c)	-- Other	CTSH
<b>71.09</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	<i>As specified for split headings</i>
ex71.09(a)	- Semi-manufactured forms	CTHS
ex71.09(b)	- Other	CTH
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>	<i>As specified for split headings</i>
ex71.10(a)	- Flakes classified with powder	CTHS
ex71.10(b)	- Powder	CTHS
ex71.10(c)	- Unwrought forms, refined	CTHS; or change within this split heading resulting from purification by electrolytic, thermal or chemical separation of precious metal



HS 2012 Code	Description of goods	Primary rules
ex71.10(d) ex71.10(e)  ex71.10(f)	- Unwrought forms, alloyed - Other unwrought forms  - Other	CTHS  CTH; or the origin shall be the country where the materials of this split heading are obtained in their natural or unprocessed state  CTHS
<b>71.11</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	<i>As specified for split headings</i>
ex71.11(a) ex71.11(b)	- Semi-manufactured forms - Other	CTHS CTH
<b>71.12</b>	<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>	The origin shall be the country where the waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	<i>As specified for split headings</i>
ex71.13(a) ex71.13(b)	- Articles of jewellery - Parts	CTHS CTH
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>	<i>As specified for split headings</i>
ex71.14(a) ex71.14(b)	- Articles of goldsmiths' wares - Parts	CTHS CTH
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>	CTH
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>	CTH
<b>71.17</b>	<b>Imitation jewellery.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>71.18</b>	<b>Coin</b>	CTH

## Section XV

### BASE METALS AND ARTICLES OF BASE METAL

#### CHAPTER 72

#### Iron and steel

##### Definition

For the purposes of this Chapter, the expressions "cold-rolled (cold-reduced)" and "cold-formed" mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

##### Chapter Note

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
<b>72.01</b>	<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>	CTH
<b>72.02</b>	<b>Ferro-alloys.</b>	CTH
<b>72.03</b>	<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</b>	CTH
<b>72.04</b>	<b>Ferrous waste and scrap; re-melting scrap ingots of iron or steel.</b>	<i>As specified for split headings</i>
ex72.04(a)	- Ferrous waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption

HS 2012 Code	Description of goods	Primary rules
ex72.04(b)	- Re-melting scrap ingots of iron or steel	The origin shall be the country where the waste and scrap used to obtain the remelting scrap ingots of this split heading are derived from manufacturing or processing operations or from consumption
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>	<i>As specified for subheadings</i>
7205.10	- Granules - Powders:	CTH
7205.21	-- Of alloy steel	<i>As specified for split subheadings</i>
ex7205.21(a)	--- Mixed powders of alloy steel	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.21(b)	--- Unmixed powders of alloy steel	CTSH
7205.29	-- Other	<i>As specified for split subheadings</i>
ex7205.29(a)	--- Other mixed powders	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.29(b)	--- Other unmixed powders	CTSH
<b>72.06</b>	<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>	CTH
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel.</b>	CTH, except from heading 72.06
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>	CTH
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>	<i>As specified for split headings</i>
ex72.10(a)	- Clad	CTHS
ex72.10(b)	- Plated or coated with tin, and printed or lacquered	CTH
ex72.10(c)	- Plated or coated with zinc, and corrugated	CTH
ex72.10(d)	- Other	CTH
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>	<i>As specified for split headings</i>
ex72.11(a)	- Hot-rolled	CTH, except from heading 72.08
ex72.11(b)	- Cold-rolled (cold-reduced)	CTHS, except from heading 72.09
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>	<i>As specified for split headings</i>
ex72.12(a)	- Clad	CTHS, except from heading 72.10
ex72.12(b)	- Other	CTH, except from heading 72.10
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>	CTH, except from heading 72.14
<b>72.14</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>	CTH, except from heading 72.13
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>	CTH
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex72.16(a)	- Not further worked than hot-rolled	CTH, except from heading 72.08, 72.09, 72.10, 72.11 or 72.12, and except from heading 72.13, 72.14 or 72.15 when this change results from cutting or bending.  CTH, except from heading 72.09 or split heading ex72.11(b), and except from heading 72.15 when this change results from cutting or bending.  CTHS  CTH, except from headings 72.08 to 72.15
ex72.16(b)	- Not further worked than cold-rolled	
ex72.16(c)	- Clad	
ex72.16(d)	- Other	
<b>72.17</b>	<b>Wire of iron or non-alloy steel.</b>	CTH, except from headings 72.13 to 72.15; or change from headings 72.13 to 72.15, provided the material has been cold-formed.
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>	CTH
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>	<i>As specified for split headings</i>
ex72.19(a)	- Not further worked than hot-rolled	CTH  CTHS  CTHS  CTHS
ex72.19(b)	- Not further worked than cold-rolled	
ex72.19(c)	- Clad	
ex72.19(d)	- Other	
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>	<i>As specified for split headings</i>
ex72.20(a)	- Not further worked than hot-rolled	CTH, except from 72.19  CTHS  CTHS
ex72.20(b)	- Not further worked than cold rolled	
ex72.20(c)	- Clad	

HS 2012 Code	Description of goods	Primary rules
ex72.20(d)	- Other	CTHS
<b>72.21</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	CTH, except from heading 72.22
<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>	<i>As specified for split headings</i>
ex72.22(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 72.21
ex72.22(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 72.19 or 72.20 and except from heading 72.21 or split heading ex72.22(a) when this change results from cutting or bending.
ex72.22(c)	- Bars and rods, angles, shapes and sections, not further worked than cold-rolled	CTH, except from split-heading ex72.19(b) or ex72.20(b); or CTHS from split heading ex72.22(a)
ex72.22(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex72.22(e)	- Other bars and rods	CTH, except from heading 72.21
ex72.22(f)	- Other angles, shape and sections	CTHS
<b>72.23</b>	<b>Wire of stainless steel.</b>	CTH, except from 72.21 to 72.22; <u>or</u> change from headings 72.21 to 72.22, provided the material has been cold-formed.
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>	CTH
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>	<i>As specified for split headings</i>
ex72.25(a)	- Not further worked than hot-rolled	CTH

HS 2012 Code	Description of goods	Primary rules
ex72.25(b)	- Not further worked than cold-rolled	CTHS
ex72.25(c)	- Clad	CTHS
ex72.25(d)	- Other	CTH
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>	<i>As specified for split headings</i>
ex72.26(a)	- Not further worked than hot-rolled	CTH, except from heading 72.25
ex72.26(b)	- Not further worked than cold-rolled	CTHS, except from cold-rolled products of heading 72.25
ex72.26(c)	- Clad	CTHS
ex72.26(d)	- Other	CTHS, except from the same subheading
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>	CTH, except from heading 72.28
<b>72.28</b>	<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>	<i>As specified for split headings</i>
ex72.28(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 72.27
ex72.28(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 72.25 or 72.26, and except from heading 72.27 or split heading ex 72.28(a) when this change results from cutting or bending.
ex72.28(c)	- Bars and rods, angles, shapes and sections not further worked than cold-rolled	CTH, except from split heading ex72.25(b) or ex72.26(b) or CTHS from split heading ex 72.28(a)
ex72.28(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex72.28(e)	- Other bars and rods	CTHS



HS 2012 Code	Description of goods	Primary rules
ex72.28(f)	- Other angles, shapes and sections	CTHS
<b>72.29</b>	<b>Wire of other alloy steel.</b>	CTH, except from headings 72.27 to 72.28; or change from headings 72.27 to 72.28, provided the material has been cold-formed.

## CHAPTER 73

### Articles of iron or steel

#### Chapter Note

For heading 73.18, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
<b>73.01</b>	<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel</b>	CTH
<b>73.02</b>	<b>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 plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b>	CTH
<b>73.03</b>	<b>Tubes, pipes, and hollow profiles, of cast iron</b>	CTH
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>	<i>As specified for subheadings</i>
	- Line pipe of a kind used for oil or gas pipelines:	
7304.11	--Of stainless steel	CTH
7304.19	--Other  - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	CTH

HS 2012 Code	Description of goods	Primary rules
7304.22	-- Drill pipe of stainless steel	CTH
7304.23	-- Other drill pipe	CTH
7304.24	-- Other, of stainless steel	CTH
7304.29	-- Other	CTH
	- Other, of circular cross-section, of iron or non-alloy steel :	
7304.31	-- Cold-drawn or cold-rolled (cold-reduced)	CTH; or change from hollow profiles of subheading 7304.39
7304.39	-- Other	CTH
	- Other, of circular cross-section, of stainless steel :	
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304.49
7304.49	-- Other	CTH
	- Other, of circular cross-section, of other alloy steel :	
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304.59
7304.59	-- Other	CTH
7304.90	- Other	CTH
<b>73.05</b>	<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>	CTH
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>	CTH
<b>73.08</b>	<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>	<i>As specified for split headings</i>
ex73.08(a)	- Structures	CTHS
ex73.08(b)	- Parts of structures	CTH
ex73.08(c)	- Other	CTH, except from headings 72.08 to 72.16, 73.01, 73.04 to 73.06
<b>73.09</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>73.10</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	CTH
<b>73.11</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	CTH
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>	CTH
<b>73.13</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	CTH
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>	CTH
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>	CTH
<b>73.16</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	CTH
<b>73.17</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>	CTH
<b>73.19</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettoes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>	CTH
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel.</b>	CTH
<b>73.21</b>	<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel.</b>	CTH
<b>73.22</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>	CTH
<b>73.23</b>	<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>	CTH
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>	CTH
<b>73.26</b>	<b>Other articles of iron or steel</b>	CTH

CHAPTER 74  
**Copper and articles thereof**

**Chapter Note**

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
<b>74.01</b>	<b>Copper mattes; cement copper (precipitated copper).</b>	CTH
<b>74.02</b>	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	CTH
<b>74.03</b>	<b>Refined copper and copper alloys, unwrought.</b>	<i>As specified for subheadings</i>
7403.11	- Refined copper : -- Cathodes and sections of cathodes	CTH
7403.12	-- Wire-bars	CTH
7403.13	-- Billets	CTH
7403.19	-- Other	CTH
7403.21	- Copper alloys : -- Copper-zinc base alloys (brass)	CTSH
7403.22	-- Copper-tin base alloys (bronze)	CTSH
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)	CTSH
<b>74.04</b>	<b>Copper waste and scrap.</b>	The origin shall be the country where copper waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>74.05</b>	<b>Master alloys of copper.</b>	CTH
<b>74.06</b>	<b>Copper powders and flakes.</b>	<i>As specified for subheadings</i>



HS 2012 Code	Description of goods	Primary rules
7406.10	- Powders of non-lamellar structure	CTSH, except from split subheading ex7406.20(a)
7406.20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>
ex7406.20(a)	-- Powders of lamellar structure	CTSHS
ex7406.20(b)	-- Flakes	CTH
<b>74.07</b>	<b>Copper bars, rods and profiles.</b>	CTH
<b>74.08</b>	<b>Copper wire.</b>	CTH
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>	<i>As specified for split headings</i>
ex74.09(a)	- Cold-rolled	CTHS
ex74.09(b)	- Other	CTH
<b>74.10</b>	<b>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.</b>	CTH
<b>74.11</b>	<b>Copper tubes and pipes.</b>	CTH
<b>74.12</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	CTH
<b>74.13</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	CTH
<b>[74.14]</b>		

HS 2012 Code	Description of goods	Primary rules
<b>74.15</b>	<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>	CTH
[74.16]		
[74.17]		
<b>74.18</b>	<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>	CTH
<b>74.19</b>	<b>Other articles of copper.</b>	<i>As specified for subheadings</i>
7419.10	- Chain and parts thereof	CTH
7419.91	- Other : -- Cast, moulded, stamped or forged, but not further worked	CTH
7419.99	-- Other	CTSH

## CHAPTER 75

### Nickel and articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
<b>75.01</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>	CTH, or change within this heading to mattes or sinters containing 90 % or more of nickel from mattes or sinters containing not more than 75 % of nickel
<b>75.02</b>	<b>Unwrought nickel.</b>	<i>As specified for subheadings</i>
7502.10	- Nickel, not alloyed	CTH
7502.20	- Nickel alloys	CTSH
<b>75.03</b>	<b>Nickel waste and scrap.</b>	The origin shall be the country where nickel waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>75.04</b>	<b>Nickel powders and flakes.</b>	<i>As specified for split headings</i>
ex75.04(a)	- <u>Powders</u>	CTHS
ex75.04(b)	- <u>Flakes</u>	CTH
<b>75.05</b>	<b>Nickel bars, rods, profiles and wire.</b>	CTSH
7505.11	- Bars, rods and profiles	
7505.12	-- Of nickel, not alloyed	
	-- Of nickel alloys	
	- Wire	
7505.21	-- Of nickel, not alloyed	
7505.22	-- Of nickel alloys	
<b>75.06</b>	<b>Nickel plates, sheets, strip and foil.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex75.06(a)	- <u>Nickel foil of a thickness less than 0.15 mm</u>	CTHS
ex75.06(b)	- <u>Other</u>	CTH
<b>75.07</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	CTSH
	- Tubes and pipes:	
7507.11	-- Of nickel, not alloyed	
7507.12	-- Of nickel alloys	
7507.20	- Tube or pipe fittings	
<b>75.08</b>	<b>Other articles of nickel.</b>	<i>As specified for split headings</i>
ex75.08(a)	- <u>Cloth, grill and netting, of nickel wire</u>	CTH
ex75.08(b)	- <u>Anodes for galvanization</u>	CTH, except from the change by tapping or piercing or the addition of hooks
ex75.08(c)	- <u>Other</u>	CTHS

## CHAPTER 76

### Aluminium and articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
<b>76.01</b>	<b>Unwrought aluminium</b>	<i>As specified for subheadings</i>
7601.10	- Aluminium, not alloyed	<i>As specified for split subheadings</i>
ex7601.10(a)	- Of a purity of 99.9 % or more	CTSHS
ex7601.10(b)	- Other	CTH
7601.20	- Aluminium alloys	CTSH
<b>76.02</b>	<b>Aluminium waste and scrap</b>	The origin shall be the country where aluminium waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>76.03</b>	<b>Aluminium powders and flakes</b>	<i>As specified for subheadings</i>
7603.10	- Powders of non-lamellar structure	CTSH, except from split heading ex7603.20(a)
7603.20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>
ex7603.20(a)	-- Powders of lamellar structure	CTSHS
ex7603.20(b)	-- Flakes	CTH
<b>76.04</b>	<b>Aluminium bars, rods and profiles</b>	CTH
<b>76.05</b>	<b>Aluminium wire</b>	CTH
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>76.07</b>	<b>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.</b>	<i>As specified for subheadings</i>
	- Not backed:	
7607.11	-- Rolled but not further worked	CTH
7607.19	-- Other	CTH
7607.20	- Backed	CTH
76.08	Aluminium tubes and pipes.	CTH
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
<b>76.10</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.</b>	<i>As specified for split headings</i>
ex76.10(a)	Structures	CTHS
ex76.10(b)	Parts of structures	CTH
ex76.10(c)	Other	CTH, except from heading 76.04, 76.05, 76.06, 76.08 or 76.09

HS 2012 Code	Description of goods	Primary rules
<b>76.11</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	CTH
<b>76.12</b>	<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	CTH
<b>76.13</b>	<b>Aluminium containers for compressed or liquefied gas.</b>	CTH
<b>76.14</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>	CTH
<b>76.15</b>	<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>	CTH
<b>76.16</b>	<b>Other articles of aluminium.</b>	<i>As specified for subheadings</i>

HS 2012 Code	Description of goods	Primary rules
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles - Other	CTH
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	CTH
7616.99	-- Other	CTSH



## CHAPTER 78

### Lead and articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>78.01</b>	<b>Unwrought lead.</b>	<i>As specified for subheadings</i>
7801.10	- Refined lead	CTSH
7801.91	- Other : -- Containing by weight antimony as the principal other element	CTH
7801.99	-- Other	<i>As specified for split subheadings</i>
ex7801.99(a)	Alloys	CTSH
ex7801.99(b)	Other	CTH
<b>78.02</b>	<b>Lead waste and scrap</b>	The origin shall be the country where lead waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>[78.03]</b>		
<b>78.04</b>	<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>	<i>As specified for split headings</i>
ex78.04(a)	- Lead foil	CTHS
ex78.04(b)	- Powders	CTHS
ex78.04(c)	- Flakes	CTHS, except from split heading ex 78.04(b)
ex78.04(d)	- Other	CTHS
<b>[78.05]</b>		
78.06	Other articles of lead.	CTH

## CHAPTER 79

### Zinc and articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>79.01</b>	<b>Unwrought zinc.</b>	<i>As specified for split headings</i>
ex79.01(a)	- Alloys	CTHS
ex79.01(b)	- Other	CTH
<b>79.02</b>	<b>Zinc waste and scrap.</b>	The origin shall be the country where zinc waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
<b>79.03</b>	<b>Zinc dust, powders and flakes.</b>	<i>As specified for subheadings</i>
7903.10	- Zinc dust	CTH
7903.90	- Other	<i>As specified for split subheadings</i>
ex7903.90(a)	-- Powders	CTSHS
ex7903.90(b)	-- Other	CTH
<b>79.04</b>	<b>Zinc bars, rods, profiles and wire.</b>	<i>As specified for split headings</i>
ex79.04(a)	- Bars, rods and profiles	CTH
ex79.04(b)	- Wire	CTHS
<b>79.05</b>	<b>Zinc plates, sheets, strip and foil.</b>	CTH
<b>[79.06]</b>		
<b>79.07</b>	<b>Other articles of zinc.</b>	<i>As specified for split headings</i>
ex79.07(a)	- Electroplating anodes	CTH, except from the change by tapping or piercing or the addition of hooks

HS 2012 Code	Description of goods	Primary rules
ex79.07(b)	- Other	CTH

## CHAPTER 80

### Tin and articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>80.01</b>	<b>Unwrought tin</b>	<i>As specified for subheadings</i>
8001.10	- Tin, not alloyed	CTH or manufacture of refined tin of this subheading from unrefined tin of the same subheading.
8001.20	- Tin alloys	CTSH
<b>80.02</b>	<b>Tin waste and scrap</b>	The origin shall be the country where tin waste and scrap of this heading are derived from manufacturing or processing operations or from consumption.
<b>80.03</b>	<b>Tin bars, rods, profiles and wire</b>	<i>As specified for split headings</i>
ex80.03(a)	Bars, rods, profiles	CTH
ex80.03(b)	Wire	CTHS
<b>[80.04]</b>		
<b>[80.05]</b>		
<b>[80.06]</b>		
<b>80.07</b>	<b>Other articles of tin</b>	<i>As specified for split headings</i>
ex80.07(a)	- Electroplating anodes	CTH, except from the change by tapping or piercing or the addition of hooks
ex80.07(b)	- Other	CTH

## CHAPTER 81

### Other base metals; cermets; articles thereof

#### Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>81.01</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap</b>	<i>As specified for split headings</i>
ex81.01(a)	- Alloys	CTHS
ex81.01(b)	- Refined tungsten	CTHS
ex81.01(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.01(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.01(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.01(f)	- Wire	CTHS
ex81.01(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.01(h)	- Tube or pipe fittings	CTHS
ex81.01(i)	- Powders	CTHS
ex81.01(j)	- Flakes	CTHS
ex81.01(k)	- Cables	CTHS
ex81.01(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
<b>81.02</b>	<b>Molybdenum and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.02(a)	- Alloys	CTHS
ex81.02(b)	- Refined molybdenum	CTHS
ex81.02(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.02(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.02(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.02(f)	- Wire	CTHS
ex81.02(g)	- Tubes and pipes	CTH; or cold-rolling from articles of the same split heading.
ex81.02(h)	- Tube or pipe fittings	CTHS
ex81.02(i)	- Powders	CTHS
ex81.02(j)	- Flakes	CTHS
ex81.02(k)	- Cables	CTHS
ex81.02(l)	- Other	CTHS
<b>81.03</b>	<b>Tantalum and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.03(a)	- Alloys	CTHS
ex81.03(b)	- Refined tantalum	CTHS
ex81.03(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.03(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.03(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.03(f)	- Wire	CTHS
ex81.03(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.03(h)	- Tube or pipe fittings	CTHS
ex81.03(i)	- Powders	CTHS
ex81.03(j)	- Flakes	CTHS
ex81.03(k)	- Cables	CTHS
ex81.03(l)	- Other	CTHS
<b>81.04</b>	<b>Magnesium and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.04(a)	- Alloys	CTHS
ex81.04(b)	- Refined magnesium	CTHS
ex81.04(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.04(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.04(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.04(f)	- Wire	CTHS
ex81.04(g)	- Tubes and pipes	CTHS, or cold-rolling from articles of the same split heading
ex81.04(h)	- Tube or pipe fittings	CTHS
ex81.04(i)	- Powders	CTHS
ex81.04(j)	- Flakes	CTHS
ex81.04(k)	- Cables	CTHS
ex81.04(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.05(a)	- Alloys	CTHS
ex81.05(b)	- Refined cobalt	CTHS
ex81.05(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.05(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.05(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.05(f)	- Wire	CTHS
ex81.05(g)	- Tubes and pipes	CTHS; or cold- rolling from articles of the same split heading
ex81.05(h)	- Tube or pipe fittings	CTHS
ex81.05(i)	- Powders	CTHS
ex81.05(j)	- Flakes	CTHS
ex81.05(k)	- Cables	CTHS
ex81.05(l)	- Other	CTHS
<b>81.06</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.06(a)	- Alloys	CTHS
ex81.06(b)	- Refined bismuth	CTHS
ex81.06(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption



HS 2012 Code	Description of goods	Primary rules
ex81.06(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.06(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.06(f)	- Wire	CTHS
ex81.06(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.06(h)	- Tube or pipe fittings	CTHS
ex81.06(i)	- Powders	CTHS
ex81.06(j)	- Flakes	CTHS
ex81.06(k)	- Cables	CTHS
ex81.06(l)	- Other	CTHS
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.07(a)	- Alloys	CTHS
ex81.07(b)	- Refined cadmium	CTHS
ex81.07(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.07(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.07(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.07(f)	- Wire	CTHS
ex81.07(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.07(h)	- Tube or pipe fittings	CTHS
ex81.07(i)	- Powders	CTHS
ex81.07(j)	- Flakes	CTHS
ex81.07(k)	- Cables	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.07(l)	- Other	CTHS
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.08(a)	- Alloys	CTHS
ex81.08(b)	- Refined titanium	CTHS
ex81.08(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.08(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.08(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.08(f)	- Wire	CTHS
ex81.08(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.08(h)	- Tube or pipe fittings	CTHS
ex81.08(i)	- Powders	CTHS
ex81.08(j)	- Flakes	CTHS
ex81.08(k)	- Cables	CTHS
ex81.08(l)	- Other	CTHS
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.09(a)	- Alloys	CTHS
ex81.09(b)	- Refined zirconium	CTHS
ex81.09(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption

HS 2012 Code	Description of goods	Primary rules
ex81.09(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.09(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.09(f)	- Wire	CTHS
ex81.09(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.09(h)	- Tube or pipe fittings	CTHS
ex81.09(i)	- Powders	CTHS
ex81.09(j)	- Flakes	CTHS
ex81.09(k)	- Cables	CTHS
ex81.09(l)	- Other	CTHS
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.10(a)	- Alloys	CTHS
ex81.10(b)	- Refined antimony	CTHS
ex81.10(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.10(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.10(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.10(f)	- Wire	CTHS
ex81.10(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.10(h)	- Tube or pipe fittings	CTHS
ex81.10(i)	- Powders	CTHS
ex81.10(j)	- Flakes	CTHS
ex81.10(k)	- Cables	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.10(l)	- Other	CTHS
<b>81.11</b>	<b>Manganese and articles thereof, including waste and scrap.</b>	<i>As specified for split headings</i>
ex81.11(a)	- Alloys	CTHS
ex81.11(b)	- Refined manganese	CTHS
ex81.11(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations
ex81.11(d)	- Bars and rods, other than those obtained simply by sintering profiles	CTHS
ex81.11(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.11(f)	- Wire	CTHS
ex81.11(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.11(h)	- Tube or pipe fittings	CTHS
ex81.11(i)	- Powders	CTHS
ex81.11(j)	- Flakes	CTHS
ex81.11(k)	- Cables	CTHS
ex81.11(l)	- Other	CTHS
<b>81.12</b>	<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>	<i>As specified for split subheadings</i>
	- Beryllium:	
8112.12	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.12(a)	--- Alloys	CTSHS

HS 2012 Code	Description of goods	Primary rules
ex8112.12(b)	--- Refined beryllium	CTHS
ex8112.12(c)	--- Powders	CTSHS
8112.13	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.19	-- Other	<i>As specified for split subheadings</i>
ex8112.19(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.19(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(c)	--- Wire	CTSHS
ex8112.19(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(e)	--- Tube or pipe fittings	CTSHS
ex8112.19(f)	--- Flakes	CTSHS
ex8112.19(g)	--- Cables	CTSHS
ex8112.19(h)	--- Other	CTSHS
	- Chromium	<i>As specified for split subheadings</i>
8112.21	--Unwrought, powders	
ex8112.21(a)	-- Alloys	CTSHS
ex8112.21(b)	-- Refined chromium	CTHS
ex8112.21(c)	-- Powders	CTSHS
8112.22	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.29	--Other	
ex8112.29(a)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS

HS 2012 Code	Description of goods	Primary rules
ex8112.29(b)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(c)	-- Wire	CTSHS
ex8112.29(d)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(e)	-- Tube or pipe fittings	CTSHS
ex8112.29(f)	-- Flakes	CTSHS
ex8112.29(g)	-- Cables	CTSHS
ex8112.29(h)	-- Other	CTSHS
	-Thallium:	
8112.51	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.51(a)	--- Alloys	CTSHS
ex8112.51(b)	--- Refined metals	CTHS
ex8112.51(c)	--- Powders	CTSHS
8112.52	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.59	-- Other	<i>As specified for split subheadings</i>
ex8112.59(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex8112.59(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.59(c)	--- Wire	CTSHS
ex8112.59(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.59(e)	--- Tube or pipe fittings	CTSHS
ex8112.59(f)	--- Flakes	CTSHS
ex8112.59(g)	--- Cables	CTSHS
ex8112.59(h)	--- Other	CTSHS
	- Other :	

HS 2012 Code	Description of goods	Primary rules
8112.92	-- Unwrought; waste and scrap; powders	<i>As specified for split subheadings</i>
ex8112.92(a)	--- Alloys	CTSHS
ex8112.92(b)	--- Refined metals	CTHS
ex8112.92(c)	--- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.92(d)	--- Powders	CTSHS
8112.99	-- Other	<i>As specified for split subheadings</i>
ex8112.99(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex8112.99(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.99(c)	--- Wire	CTSHS
ex8112.99(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.99(e)	--- Tube or pipe fittings	CTSHS
ex8112.99(f)	--- Flakes	CTSHS
ex8112.99(g)	--- Cables	CTSHS
ex8112.99(h)	--- Other	CTSHS
<b>81.13</b>	<b>Cermets and articles thereof, including waste and scrap</b>	<i>As specified for split headings</i>
ex81.13(a)	- Unwrought cermets	CTHS
ex81.13(b)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.13(c)	- Powders	CTHS
ex81.13(d)	- Flakes	CTHS
ex81.13(e)	- Bars and rods ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.13(f)	- Wire	CTHS
ex81.13(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split subheading.
ex81.13(h)	- Tube or pipe fittings	CTHS
ex81.13(i)	- Cables	CTHS
ex81.13(j)	- Other	CTHS



## CHAPTER 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Primary Rule: Goods or parts produced from blanks

- (a) The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:
- (i) was not capable of functioning, and
  - (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;
- (b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

HS 2012 Code	Description of goods	Primary rules
<b>82.01</b>	<b>Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</b>	CTH
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>	<i>As specified for subheadings</i>
8202.10 8202.20	- Hand saws - Band saw blades - Circular saw blades (including slitting or slotting saw blades) :	CTH CTSH

HS 2012 Code	Description of goods	Primary rules
8202.31	-- With working part of steel	CTSH
8202.39	-- Other, including parts	<i>As specified for split subheadings</i>
ex8202.39(a)	-- Saw teeth and tooth segments for circular saws	CTH
ex8202.39(b)	-- Other	CTSHS
8202.40	- Chain saw blades	<i>As specified for split subheadings</i>
ex8202.40(a)	-- Saw teeth and tooth segments for chain saws	CTH
ex8202.40(b)	-- Other	CTSHS
8202.91	- Other saw blades: -- Straight saw blades, for working metal	CTSH
8202.99	-- Other	CTSH
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>	CTSH
<b>82.04</b>	<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>	CTSH
<b>82.05</b>	<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>82.06</b>	<b>Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.</b>	CTH
<b>82.07</b>	<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.</b>	<i>As specified for subheadings</i>
8207.13	- Rock drilling or earth boring tools: -- With working part of cermets	CTSH
8207.19	-- Other, including parts	<i>As specified for split subheadings</i>
ex8207.19(a)	-- Parts	CTH
ex8207.19(b)	-- Other	CTSHS
8207.20	- Dies for drawing or extruding metal	CTSH
8207.30	- Tools for pressing, stamping or punching	CTSH
8207.40	- Tools for tapping or threading	CTSH
8207.50	- Tools for drilling, other than for rock drilling	CTSH
8207.60	- Tools for boring or broaching	CTSH
8207.70	- Tools for milling	CTSH
8207.80	- Tools for turning	CTSH
8207.90	- Other interchangeable tools	CTSH
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances.</b>	CTSH

HS 2012 Code	Description of goods	Primary rules
<b>82.09</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	CTH
<b>82.10</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	CTH
<b>82.11</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>	CTH
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips).</b>	CTH
<b>82.13</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	CTH
<b>82.14</b>	<b>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).</b>	CTH
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>	<i>As specified for subheadings</i>
8215.10	- Sets of assorted articles containing at least one article plated with precious metal	CTH
8215.20	- Other sets of assorted articles	CTH
	- Other:	
8215.91	-- Plated with precious metal	CTH
8215.99	-- Other	CTH

## CHAPTER 83

### Miscellaneous articles of base metal

Primary Rule: Goods or parts produced from blanks

The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which the blank was finished, provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

HS 2012 Code	Description of goods	Primary rules
<b>83.01</b>	<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>	<i>As specified for subheadings</i>
8301.10	- Padlocks	<i>As specified for split subheadings</i>
ex8301.10(a)	- Padlocks, key or combination	CTH
ex8301.10(b)	- Padlocks, electrically operated	CTH, or change from subheading 8301.60
8301.20	- Locks of a kind used for motor vehicles	<i>As specified for split subheadings</i>
ex8301.20(a)	- Locks of a kind used for motor vehicles, key or combination	CTH
ex8301.20(b)	- Locks of a kind used for motor vehicles, electrically operated	CTH, or change from subheading 8301.60
8301.30	- Locks of a kind used for furniture	<i>As specified for split subheadings</i>
ex8301.30(a)	- Locks of a kind used for furniture, key or combination	CTH

HS 2012 Code	Description of goods	Primary rules
ex8301.30(b)	- Locks of a kind used for furniture, electrically operated	CTH, or change from subheading 8301.60
8301.40	- Other locks	<i>As specified for split subheadings</i>
ex8301.40(a)	- Other Locks, key or combination	CTH
ex8301.40(b)	- Other Locks, electrically operated	CTH, or change from subheading 8301.60
8301.50	- Clasps and frames with clasps, incorporating locks	CTH
8301.60	- Parts	CTH
8301.70	- Keys presented separately	CTH
<b>83.02</b>	<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>	CTH
<b>83.03</b>	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>	<i>As specified for split headings</i>
ex83.03(a)	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTHS
ex83.03(b)	Parts of base metal	CTH

HS 2012 Code	Description of goods	Primary rules
<b>83.04</b>	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>	CTH
<b>83.05</b>	<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>	CTH
<b>83.06</b>	<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>	CTH
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings.</b>	CTH
<b>83.08</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>	CTH

HS 2012 Code	Description of goods	Primary rules
<b>83.09</b>	<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>	CTH
<b>83.10</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	CTH
<b>83.11</b>	<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>	CTH



## CHAPTER 84

### **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

#### **Primary Rule: Parts and accessories produced from blanks:**

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

#### **Definition of 'Assembly of semiconductor products' for the purpose of heading 84.73**

'Assembly of semiconductor products' means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semiconductor products shall not be considered as a minimal operation.

#### **Chapter Notes**

##### **Note 1: Collection of parts:**

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

##### **Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

##### **Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules". The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b><i>Primary rules</i></b>
ex84.43	Photocopying apparatus incorporating an optical system or of the contact type	CTH
ex84.73	Memory Modules	CTH or Assembly of semiconductor products
ex84.82	<b>Ball, roller or needle roller bearings, assembled</b>	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings

## 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**

#### **Primary Rule: Parts and accessories produced from blanks:**

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished

goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes

such as bending, hammering, pressing or stamping.

2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

#### **Definition of ‘assembly of semiconductor products’ for the purposes of headings 85.35, 85.36, 85.37, 85.41 and 85.42**

‘Assembly of semiconductor products’ means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semiconductor products shall not be considered as a minimal operation.

#### **Chapter Notes**

##### **Note 1: Collection of parts:**

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

##### **Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

##### **Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules". The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine

the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

HS 2012 Code	Description of goods	Primary rules
ex 85.01 (a)	- Crystalline silicon photovoltaic modules or panels	CTH, except from heading 85.41
<b>ex850440</b>	<b>Converter modules; high efficiency stepdown switching voltage regulators</b>	CTH or Assembly of semiconductor products
<b>ex851770</b>	<b>Converters and other semiconductor products used in management of power supply dedicated to cellular phone applications</b>	CTH or Assembly of semiconductor products
<b>ex85.18</b>	<b>Silicon microphone consisting of semiconductor based processor integrated circuits in combination with discrete sensor elements</b>	CTH or Assembly of semiconductor products
<b>ex8523.59</b>	<b>Chipcard integrated circuit with integrated coil</b>	CTH or Assembly of semiconductor products
<b>ex8525.80</b>	<b>Semiconductor imaging component</b>	CTH or Assembly of semiconductor products
<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>	CTH, except from heading 85.29
<b>85.28</b>	<b>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.</b>	CTH, except from heading 85.29
<b>ex8529.90</b>	<b>Parts of set top boxes intended for the receiving and decoding of television signals</b>	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
<b>85.35</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>	CTH, except from heading 85.38; or Assembly of semiconductor products
<b>85.36</b>	<b>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 volts.</b>	CTH, except from heading 85.38; or Assembly of semiconductor products
<b>ex8537.10</b>	<b>Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage &lt;1000 V</b>	CTH, except from heading 85.38 or Assembly of semiconductor products
<b>85.41</b>	<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b>	
ex85.41 (a)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex85.41(b)	other	CTH or Assembly of semiconductor products
<b>85.42</b>	<b>Electronic integrated circuits</b>	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
<b>ex854370</b>	<b>Radio Frequency Amplifier modules consisting of one or more semiconductor based integrated circuits in combination with discrete capacitors; Semiconductor technology based sensing or actuating component, transforming physical qualities such as pressure, direction, acceleration into an electronic signal or viceversa; Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning</b>	CTH or Assembly of semiconductor products
<b>ex8548.90</b>	<b>Smartconnect modules including a communication controller and a secure Smart Card controller</b>	CTH or Assembly of semiconductor products

## CHAPTER 90

### **Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

**Definition of ‘assembly of semiconductor products’ for the purposes of headings 90.26 and 90.31** ‘Assembly of semiconductor products’ means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted . The assembly of semiconductor products shall not be considered as a minimal operation.

HS 2012 Code	Description of goods	Primary rules
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>	CTH, except from heading 90.33 or Assembly of semiconductor products
<b>ex902910</b>	<b>Semiconductor based rotation sensor which detects movement by sensing variation in magnetic field</b>	CTH, except from heading 90.33 or Assembly of semiconductor products
<b>ex9031.80</b>	<b>Semiconductor based sensor for measuring geometric quantities by measuring the angle of a magnetic field</b>	CTH, except from heading 90.33 or Assembly of semiconductor products

## CHAPTER 91

### Clocks and watches and parts thereof

HS 2012 Code	Description of goods	Primary rules
<b>91.01</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>	CTH
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>	CTH
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>	CTH
<b>91.04</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles aircraft, spacecraft or vessels.</b>	CTH
<b>91.05</b>	<b>Other clocks.</b>	CTH
<b>91.06</b>	<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b>	CTH
<b>91.07</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	CTH
<b>91.08</b>	<b>Watch movements, complete and assembled.</b>	CTH, except from ex 91.10 (b)
<b>91.09</b>	<b>Clock movements, complete and assembled.</b>	CTH, except from ex 91.10 (b)



HS 2012 Code	Description of goods	Primary rules
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>	<i>As specified for split heading</i>
ex91.10(a)	Complete watch or clock movements, unassembled; rough watch or clock movements	CTH, except from heading 91.14
ex91.10(b)	Complete watch or clock movements, partly assembled and incomplete watch or clock movements, assembled, containing at least two of the following components on a common support: time reference device, device for converting the time reference for purposes of display, time setting mechanism or opto-electronic display	CTH, or change from split heading ex91.10(a),
ex 91.10(c)	Other	CTH, except from heading 91.14
<b>91.11</b>	<b>Watch cases and parts thereof.</b>	CTH or change from blanks
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>	CTH or change from blanks
<b>91.13</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>	<i>As specified for subheadings</i>
9113.10	- Of precious metal or of metal clad with precious metal	CTH or change from parts to finished goods classified in the same subheading
9113.20	- Of base metal, whether or not gold- or silver-plated	CTH or change from parts to finished goods classified in the same subheading
9113.90	- Other	CTH
<b>91.14</b>	<b>Other clock or watch parts.</b>	CTH

## CHAPTER 92

### Musical instruments; parts and accessories of such articles

HS 2012 Code	Description of goods	Primary rules
<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>	CTH, except from 92.09
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps).</b>	CTH, except from 92.09
<b>[92.03]</b>		
<b>[92.04]</b>		
<b>92.05</b>	<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>	CTH, except from 92.09
<b>92.06</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	CTH, except from 92.09
<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>	CTH, except from 92.09
<b>92.08</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>	CTH, except from 92.09
<b>92.09</b>	<b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</b>	CTH

## Section XIX

### ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### CHAPTER 93

##### Arms and ammunition; parts and accessories thereof

Primary Rule 1: A good or part produced from a blank for heading 93.05

The country of origin of a good or part produced from a blank, which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which the blank was finished, provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

Primary Rule 2: A good or part produced from a blank for heading 93.07

- (a) The country of origin of a good or part produced from a blank for heading 93.07 which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:
- (i) was not capable of functioning, and
  - (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould.
- (b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter

HS 2012 Code	Description of goods	Primary rules
<b>93.01</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex93.01(a)	Rifles, carbines and continuous-fire weapons	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.
ex93.01(b)	Other	CTH
<b>93.02</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel .
<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.
<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	<i>As specified for split headings</i>
ex93.04(a)	Guns, rifles and pistols	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel .

HS 2012 Code	Description of goods	Primary rules
ex93.04(b)	Other	CTH
<b>93.05</b>	<b>Parts and accessories of articles of headings Nos. 93.01 to 93.04.</b>	CTH
<b>93.06</b>	<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>	<i>As specified for subheadings</i>
	<b>- Shotgun cartridges and parts thereof; air gun pellets</b>	
9306.21	-- Cartridges	CTH; or loading the munitions
9306.29	-- Other	CTH; or loading the munitions
9306.30	- Other cartridges and parts thereof	CTH; or loading the munitions
9306.90	- Other	<i>As specified for split subheadings</i>
ex9306.90(a)	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war	CTSHS
ex9306.90(b)	Parts	CTH
<b>93.07</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.</b>	CTH

## Section XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### 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**

#### Chapter Note

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>	<i>As specified for subheadings</i>
ex94.01	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
9401.10	- Seats of a kind used for aircraft	CTH, or change from subheading 9401.90 provided one essential part of the furniture is already originating
9401.20 9401.30 9401.40	- Seats of a kind used for motor vehicles - Swivel seats with variable height adjustment - Seats other than garden seats or camping equipment, convertible into beds	<i>As specified for subheading 9401.10</i> <i>As specified for subheading 9401.10</i> <i>As specified for subheading 9401.10</i>

HS 2012 Code	Description of goods	Primary rules
9401.51	- Seats of cane, osier, bamboo or similar materials -- Of bamboo or rattan	<i>As specified for subheading 9401.10</i>
9401.59	-- Other	<i>As specified for subheading 9401.10</i>
9401.61	- Other seats, with wooden frames: -- Upholstered	<i>As specified for subheading 9401.10</i>
9401.69	-- Other	<i>As specified for subheading 9401.10</i>
9401.71	- Other seats, with metal frames: -- Upholstered	<i>As specified for subheading 9401.10</i>
9401.79	-- Other	<i>As specified for subheading 9401.10</i>
9401.80	- Other seats	<i>As specified for subheading 9401.10</i>
9401.90	- Parts	CTH
<b>94.02</b>	<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>	<i>As specified for split headings</i>
ex94.02(a)	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements;	CTH; or CTHS provided one essential part of the furniture is already originating
ex94.02(b)	- Parts	CTH

HS 2012 Code	Description of goods	Primary rules
<b>94.03</b>	<b>Other furniture and parts thereof.</b>	<b><i>As specified for subheadings</i></b>
ex94.03	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
9403.10	- Metal furniture of a kind used in offices	CTH, or change from subheading 9403.90 provided one essential part of the furniture is already originating
9403.20	- Other metal furniture	<i>As specified for subheading 9403.10</i>
9403.30	- Wooden furniture of a kind used in offices	<i>As specified for subheading 9403.10</i>
9403.40	- Wooden furniture of a kind used in the kitchen	<i>As specified for subheading 9403.10</i>
9403.50	- Wooden furniture of a kind used in the bedroom	<i>As specified for subheading 9403.10</i>
9403.60	- Other wooden furniture	<i>As specified for subheading 9403.10</i>
9403.70	- Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials	<i>As specified for subheading 9403.10</i>
9403.81	-- Of bamboo or rattan	<i>As specified for subheading 9403.10</i>
9403.89	-- Other	<i>As specified for subheading 9403.10</i>
9403.90	- Parts	CTH



HS 2012 Code	Description of goods	Primary rules
<b>94.04</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>	CTH
<b>94.05</b>	<b>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.</b>	<i>As specified for split headings.</i>
ex94.05(a)          ex94.05(b)	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included decorated  other	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the product obtained in a tariff heading other than that covering the products used  CTH
<b>94.06</b>	<b>Prefabricated buildings.</b>	CTH

CHAPTER 95

**Toys, games and sports requisites; parts and accessories thereof**

HS 2012 Code	Description of goods	Primary rules
<b>[95.01]</b>		
<b>[95.02]</b>		
<b>95.03</b>	<b>Tricycles, scooters, pedal cars and similar toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds</b>	<i>As specified for split headings</i>
ex95.03(a)	Finished garments for dolls	complete making-up
ex95.03(b)	Unfinished garments and textile clothing accessories for dolls	manufacture from yarn
ex95.03(c)	Toy musical instruments and apparatus	CTHS
ex95.03(d)	Other	CTH
<b>95.04</b>	<b>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>	<i>As specified for split headings</i>
ex95.04(a)	- Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, (other than parts and accessories)	CTHS
ex95.04(b)	- Parts and accessories	CTH
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex95.05(a)	- Festive , carnival or other entertainment articles, including conjuring tricks and novelty jokes, other than parts and accessories	CTHS
ex95.05(b)	- Parts and accessories	CTH
<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>	<i>As specified for split headings</i>
ex 95.06(a)	- Golf clubs	CTH, or change from blanks of heads that are not further worked than roughly shaped.
ex95.06(b)	- Other	CTH
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>	CTH
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, menageries and theatres.</b>	CTH

CHAPTER 96

Miscellaneous manufactured articles

HS 2012 Code	Description of goods	Primary rules
<b>96.01</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>	<i>As specified for split heading</i>
ex 96.01(a)	worked ivory and other worked materials	CTH
ex 96.01(b)	Articles	CTHS
<b>96.02</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>	<i>As specified for split headings</i>
ex96.02(a)	- Worked vegetable or mineral carving materials	CTH
ex96.02(b)	- Articles of vegetable or mineral carving materials	CTHS
<b>96.03</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>	CTH
<b>96.04</b>	<b>Hand sieves and hand riddles.</b>	CTH
<b>96.05</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	CTH, except when resulting only from putting up in sets

HS 2012 Code	Description of goods	Primary rules
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>	CTH
<b>96.07</b>	<b>Slide fasteners and parts thereof.</b>	<i>As specified for subheadings</i>
9607.11	- <b>Slide fasteners:</b> -- Fitted with chain scoops of base metal	CTSH, provided at least one part is originating in the country of assembly
9607.19	-- Other	<i>As specified for subheading 9607.11</i>
9607.20	- Parts	CTH
<b>96.08</b>	<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originating in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
9608.30	- Fountain pens, stylograph pens and other pens	<i>As specified for subheading 9608.10</i>
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608.10</i>
	- Other	
9608.91	-- Pen nibs and nib points	CTSH

HS 2012 Code	Description of goods	Primary rules
9608.99	-- Other	CTSH
<b>96.09</b>	<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>	<i>As specified for subheadings</i>
9609.10	- Pencils and crayons, with leads encased in a rigid sheath	CTSH, except from wood or plastic form prepared for assembly
9609.20	- Pencil leads, black or coloured	CTH
9609.90	- Other	CTH
<b>96.10</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>	CTH
<b>96.11</b>	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	CTH
<b>96.12</b>	<b>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.</b>	<i>As specified for subheadings</i>
9612.10	- Ribbons	CTH
9612.20	- Ink-pads	CTH
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>	<i>As specified for subheadings</i>
9613.10	Pocket lighters, gas fuelled, non-refillable	CTSH, provided at least one part is originating in the country of assembly
9613.20	- Pocket lighters, gas fuelled, refillable	<i>As specified for subheading 9613.10</i>

HS 2012 Code	Description of goods	Primary rules
9613.80	- Other lighters	<i>As specified for subheading 9613.10</i>
9613.90	- Parts	CTH
<b>96.14</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>	<i>As specified for split headings</i>
96.14 (a)	Roughly shaped blocks of wood or root, for the manufacture of pipes and pipe bowls	CTH
96.14 (b)	Pipes and pipe bowls	CTHS
96.14 (c)	- Other	CTH
<b>96.15</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>	CTH
<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>	CTH
<b>96.17</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.</b>	<i>As specified for split headings</i>
ex96.17(a)	Vacuum flasks and other vacuum vessels, complete with cases	CTHS
ex96.17(b)	Parts thereof other than glass inner	CTH
<b>96.18</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	CTH
<b>96.19</b>	<b>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.</b>	<i>As specified for split headings</i>
ex96.19(a)	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	Manufacture from fibres

HS 2012 Code	Description of goods	Primary rules
ex96.19(b)	- other	CTH



## Section XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### CHAPTER 97

#### Works of art, collectors' pieces and antiques

Residual Rule for Headings 97.01, 97.02, 97.03 and 97.06:

The origin shall be the nationality of the artist or, if it is unknown, the country where the work of art was discovered.

HS 2012 Code	Description of goods	Primary rules
<b>97.01</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading n0 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques</b>	CTH
<b>97.02</b>	<b>Original engravings, prints and lithographs.</b>	CTH
<b>97.03</b>	<b>Original sculptures and statuary, in any material.</b>	CTH
<b>97.04</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of Heading 49.07.</b>	<i>As specified for split headings</i>
ex97.04(a)	Collections	Country of nationality of the proprietor of the collection.
ex97.04(b)	Other	CTH
<b>97.05</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.</b>	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex97.05(a)	Collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Country where the piece was discovered.
ex97.05(b)	Collections	Country of nationality of the proprietor of the collection.
<b>97.06</b>	<b>Antiques of an age exceeding one hundred years.</b>	origin the pieces had when produced

## ANNEX DA-22-02

*referred to in Article DA-II-2-07 (222-05-DA)*

### ***Information certificate INF 4 and application for an information certificate INF 4***

#### Printing instructions

1. The form on which the information certificate INF 4 is issued shall be printed on white paper not containing mechanical pulp, sized for writing and weighing between 40 and 65 grams per square metre.
2. The form shall measure  $210 \times 297$  mm.
3. Printing of the forms is the responsibility of the Members States; forms shall bear a serial number by which it can be identified. The form shall be printed in one of the official languages of the European Union.

## EUROPEAN UNION

1. <b>Supplier</b> (name, full address, country)		<h1>INF 4</h1> <p><b>No 000.000</b></p> <p><b>INFORMATION CERTIFICATE</b></p> <p>to facilitate the issue of movement certificates EUR.1 and the making-out of invoice declarations and forms EUR.2</p>
2. <b>Consignee</b> (name, full address, country)		
3. <b>Invoice(s) No(s)</b> <sup>(1)</sup> <sup>(2)</sup>		<p>See notes overleaf before completing this form</p> <p>4. <b>Observations</b></p>
5. <b>Item number — Marks and numbers — Number and kind of packages — Description of goods</b> <sup>(3)</sup>		6. <b>Gross mass (kg) or other measure (l, m<sup>3</sup>, etc.)</b>
<b>7. CUSTOMS ENDORSEMENT</b>  Declaration certified <input type="checkbox"/> <u>correct</u> <input type="checkbox"/> <u>not correct</u>  Issuing country: .....  Place ....., date .....   <div style="display: flex; justify-content: space-between;"> <span>(Signature)</span> <span>Stamp</span> </div>		<b>8. DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the declaration(s) concerning the originating status of the goods described in box 5 and <sup>(4)</sup> <input type="checkbox"/> on the invoice(s) shown in box 3 and attached to this certificate <input type="checkbox"/> on my long-term declaration of ..... (date) is (are) correct  Place ....., date .....   <div style="text-align: center;">(Signature)</div>

<sup>(1)</sup> The term "invoice" also includes delivery notes or other commercial documents relating to the shipment or shipments concerned on which the declaration(s) are entered.

<sup>(2)</sup> This box need not be completed in the case of long-term declarations.

<sup>(3)</sup> Describe the goods entered in box 5 in accordance with commercial practice and in sufficient detail to enable them to be identified.

<sup>(4)</sup> Place a cross in the appropriate box.

#### NOTES

1. Certificates must not contain erasures or overwriting. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and in sufficient detail to enable them to be identified.
4. The form shall be completed in one of the official languages of the Community. The Customs authorities of the Member State which must provide the information or which requires it may request a translation of the information set out in the documents presented to them into the official language or languages of that Member State.

## EUROPEAN UNION

1. <b>Supplier</b> (name, full address, country)	<div style="text-align: center; font-size: 2em; font-weight: bold;">INF 4</div> <p><b>No</b> 000.000</p> <p><b>APPLICATION FOR AN INFORMATION CERTIFICATE</b></p> <p>to facilitate the issue of movement certificates <b>EUR.1</b> and the making-out of invoice declarations and forms <b>EUR.2</b></p>	
2. <b>Consignee</b> (name, full address, country)		
3. <b>Invoice(s) No(s)</b> <sup>(1)</sup> <sup>(2)</sup>	See notes overleaf before completing this form	
	4. <b>Observations</b>	
5. <b>Item number — Marks and numbers — Number and kind of packages — Description of goods</b> <sup>(3)</sup>		6. <b>Gross mass (kg) or other measure (l, m<sup>3</sup>, etc.)</b>
<p><b>8. DECLARATION BY THE SUPPLIER</b></p> <p>I, the undersigned, declare that the declaration(s) concerning the originating status of the goods described in box 5 and <sup>(4)</sup></p> <p><input type="checkbox"/> on the invoice(s) shown in box 3 and attached to this certificate</p> <p><input type="checkbox"/> on my long-term declaration of ..... (date) is (are) correct</p> <p>Place ....., date .....</p> <p style="text-align: right;">(Signature)</p>		

<sup>(1)</sup> The term "invoice" also includes delivery notes or other commercial documents relating to the shipment or shipments concerned on which the declaration(s) are entered.

<sup>(2)</sup> This box need not be completed in the case of long-term declarations.

<sup>(3)</sup> Describe the goods entered in box 5 in accordance with commercial practice and in sufficient detail to enable them to be identified.

<sup>(4)</sup> Place a cross in the appropriate box.

## DECLARATION BY THE SUPPLIER

I, the undersigned, supplier of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents <sup>(1)</sup>:

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and any check on the processes of manufacture of the above goods carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

---

<sup>(1)</sup> For example import documents, movement certificates, invoices, manufacturers' declarations, etc. referring to the processed products or goods re-exported in the unaltered state.'

## ANNEX DA-22-03

*referred to in Article DA-II-2-19 (222-2-11-DA)*

### ***Introductory notes and list of working or processing operations which confer originating status***

#### **PART I**

#### **INTRODUCTORY NOTES**

##### **Note 1 – General introduction**

- 1.1 This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the scheme of generalised tariff preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EU) No 978/2012 (for the period from 1 January 2014 to 31 December 2023).
- 1.2 This Annex lays down the conditions pursuant to Article 76 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:
  - (a) through working or processing a maximum content of non-originating materials is not exceeded;
  - (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
  - (c) a specific working and processing operation is carried out;
  - (d) working or processing is carried out on certain wholly obtained materials.

##### **Note 2 – The structure of the list**

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by "ex", this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.
- 2.2. Where several Harmonized System headings or sub-headings are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.



- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by "*or*", it is at the choice of the exporter which one to use.
- 2.5. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 ("LDC beneficiary countries"), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation.

**Note 3 – Examples of how to apply the rules**

- 3.1. Article DA-II-2-19(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the European Union.
- 3.2. Pursuant to Article DA-II-2-21, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

**Note 4 – General provisions concerning certain agricultural goods**

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

**Note 5 - Terminology used in respect of certain textile products**

- 5.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

**Note 6 - Tolerances applicable to products made of a mixture of textile materials**

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

silk;

wool;

coarse animal hair;

fine animal hair;  
 horsehair;  
 cotton;  
 paper-making materials and paper;  
 flax;  
 true hemp;  
 jute and other textile bast fibres;  
 sisal and other textile fibres of the genus *Agave*;  
 coconut, abaca, ramie and other vegetable textile fibres;  
 synthetic man-made filaments;  
 artificial man-made filaments;  
 current-conducting filaments;  
 synthetic man-made staple fibres of polypropylene;  
 synthetic man-made staple fibres of polyester;  
 synthetic man-made staple fibres of polyamide;  
 synthetic man-made staple fibres of polyacrylonitrile;  
 synthetic man-made staple fibres of polyimide;  
 synthetic man-made staple fibres of polytetrafluoroethylene;  
 synthetic man-made staple fibres of poly(phenylene sulphide);  
 synthetic man-made staple fibres of poly(vinyl chloride);  
 other synthetic man-made staple fibres;  
 artificial man-made staple fibres of viscose;  
 other artificial man-made staple fibres;  
 yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;  
 yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;  
 products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;  
 other products of heading 5605;  
 glass fibres;  
 metal fibres.

*Example:*

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

*Example:*

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

*Example:*

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

*Example:*

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

- 6.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, the tolerance is 20% in respect of this yarn.
- 6.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, the tolerance is 30% in respect of this strip.

#### **Note 7 - Other tolerances applicable to certain textile products**

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

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

**Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27**

- 8.1. For the purposes of headings ex 2707 and 2713, the “specific processes” are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process<sup>1</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
- 8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process<sup>2</sup>;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (ij) isomerisation;

---

<sup>1</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

<sup>2</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

## PART II

### LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non- originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar <sup>1</sup> used does not exceed 40% of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental	Manufacture in which all the materials of Chapter 6 used are wholly obtained

<sup>1</sup> See Introductory Note 4.2.

	foliage	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar <sup>2</sup> used does not exceed 40% of the weight of the final product
Chapter 9	Coffee, tea, maté and 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 Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar <sup>3</sup> used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
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 sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product

<sup>2</sup> See Introductory Note 4.2.

<sup>3</sup> See Introductory Note 4.2.



	of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and</li> <li>- in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained</li> </ul>
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>- the individual weight of sugar<sup>4</sup> and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</li> <li>- the total combined weight of sugar<sup>5</sup> and the materials of Chapter 4 used does not exceed 60% of the weight of final product</li> </ul>
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> <li>- the individual weight of sugar<sup>6</sup> and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</li> <li>- the total combined weight of sugar<sup>7</sup> and the materials of Chapter 4 used does not exceed 60% of the weight of final product</li> </ul>
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>- the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and</li> <li>- the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and</li> <li>- the individual weight of sugar<sup>8</sup> and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</li> <li>- the total combined weight of sugar<sup>9</sup> and the materials of Chapter 4 used does not exceed 60% of the weight of final product</li> </ul>
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar <sup>10</sup> used does not exceed 40% of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>- the individual weight of sugar<sup>11</sup> and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and</li> </ul>

<sup>4</sup> See Introductory Note 4.2.

<sup>5</sup> See Introductory Note 4.2.

<sup>6</sup> See Introductory Note 4.2.

<sup>7</sup> See Introductory Note 4.2.

<sup>8</sup> See Introductory Note 4.2.

<sup>9</sup> See Introductory Note 4.2.

<sup>10</sup> See Introductory Note 4.2.

<sup>11</sup> See Introductory Note 4.2.

		- the total combined weight of sugar <sup>12</sup> and the materials of Chapter 4 used does not exceed 60% of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: - all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 2 and 3 used are wholly obtained, and - the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar <sup>13</sup> ) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used

<sup>11</sup> See Introductory Note 4.2.

<sup>12</sup> See Introductory Note 4.2.

<sup>13</sup> See Introductory Note 4.2.

	or dead-burned (sintered) magnesia	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>14</sup> <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>15</sup> <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>16</sup> <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>17</sup> <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>18</sup> <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth	(a) Least developed countries (hereinafter "LDCs") (b) Other beneficiary countries Manufacture from materials of any

<sup>14</sup> For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

<sup>15</sup> For the special conditions relating to "specific processes", see Introductory Note 8.2.

<sup>16</sup> For the special conditions relating to "specific processes", see Introductory Note 8.2.

<sup>17</sup> For the special conditions relating to "specific processes", see Introductory Note 8.2.

<sup>18</sup> For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

	metals, of radioactive elements or of isotopes; except for:	<p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 2811	Sulphur trioxide	<p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 2840	Sodium perborate	<p>(a) LDCs</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>(a) LDCs</p> <p>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</p>	<p>(b) Other beneficiary countries</p> <p>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</p>

		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	<i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> 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	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> 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	(a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of any	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' <sup>19</sup> in this heading. However,	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as

<sup>19</sup>

A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

	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	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs 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	(b) Other beneficiary countries 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

		<p>their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3803	Refined tall oil	<p>(a) LDCs</p> <p>Refining of crude tall oil</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Refining of crude tall oil</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3805	Spirits of sulphate turpentine, purified	<p>(a) LDCs</p> <p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3806 30	Ester gums	<p>(a) LDCs</p> <p>Manufacture from resin acids</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from resin acids</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3807	Wood pitch (wood tar pitch)	<p>(a) LDCs</p> <p>Distillation of wood tar</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Distillation of wood tar</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3809 10	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: With a basis of amylaceous substances	<p>(a) LDCs</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3824 60	Sorbitol other than that of sub-heading 2905 44	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44.</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44.</p>



		<p>However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 39	Plastics and articles thereof; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product<sup>20</sup></p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product<sup>21</sup></p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	- Polyester	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3920	Ionomer sheet or film	<p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3921	Foils of plastic, metallised	(a)	(b)

<sup>20</sup>

In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>21</sup>

In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		LDCs	Other beneficiary countries
		Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>22</sup> <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>23</sup> <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split,	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91,	

<sup>22</sup>

The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

<sup>23</sup>

The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

	but not further prepared	<i>or</i> Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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 endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding

ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
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	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting <sup>(24)</sup>	
5007	Woven fabrics of silk or of silk waste:	<p>(a) LDCs</p> <p>Weaving <sup>(25)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(26)</sup></p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except	Manufacture from materials of any heading, except that of the product	

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	for:		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(27)</sup>	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(a) LDCs</p> <p>Weaving <sup>(28)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(29)</sup></p>
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	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(30)</sup>	
5208 to 5212	Woven fabrics of cotton:	<p>(a) LDCs</p> <p>Weaving <sup>(31)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(32)</sup></p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>30</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>32</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(33)</sup>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(a) LDCs</p> <p>Weaving<sup>(34)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(35)</sup></p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(36)</sup>	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving<sup>(37)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(38)</sup></p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>35</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>36</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>38</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(39)</sup>	
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(a) LDCs</p> <p>Weaving <sup>(40)</sup> <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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<sup>(41)</sup></p>
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <i>or</i> Flocking accompanied by dyeing or printing <sup>(42)</sup></p>	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	<p>Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, 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 <i>or</i> Fabric formation alone in the case of felt made from natural fibres <sup>(43)</sup></p>	
	- Other	<p>Extrusion of man-made fibres accompanied by fabric formation, <i>or</i> Fabric formation alone in the case of other felt made from natural fibres<sup>(44)</sup></p>	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	<p>(a) LDCs</p> <p>Any non-woven process including needle punching</p>	<p>(b) Other beneficiary countries</p> <p>Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching</p>
5604	Rubber thread and cord, textile covered; textile		

<sup>39</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>40</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>42</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>44</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(45)</sup>	
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	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <sup>(46)</sup>	
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	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <i>or</i> Spinning accompanied with flocking <i>or</i> Flocking accompanied by dyeing <sup>(47)</sup>	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Manufacture from coir yarn or sisal yarn or jute yarn <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching <sup>48</sup> However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, 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 Jute fabric may be used as a backing	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving <sup>(49)</sup> <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or flocking or coating <i>or</i> Flocking accompanied by dyeing or by printing

<sup>45</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>46</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>47</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.



			<i>or</i> Yarn dyeing accompanied by weaving <i>or</i> 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 <sup>(50)</sup>
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	Manufacture 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	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90% by weight of textile materials	Weaving	
	- Other	Extrusion of man-made fibres accompanied by weaving	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating <i>or</i> 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	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating <sup>(51)</sup>	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or	Weaving accompanied by dyeing or by coating	

<sup>50</sup>

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

<sup>51</sup>

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

	other materials	
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> 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 <sup>(52)</sup> :
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <i>or</i> Knitting accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting <sup>(53)</sup> -
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	- Other	Weaving accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> 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
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	- Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 5911	Weaving
	- Woven fabrics, of a kind	(a) (b)

<sup>52</sup>

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

<sup>53</sup>

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

	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	LDCs Weaving <sup>(54)</sup>	Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating Only the following fibres may be used: - coir yarn - yarn of polytetrafluoroethylene <sup>55</sup> , - 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, - monofil of polytetrafluoroethylene <sup>56</sup> , - yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>57</sup> , - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving <sup>(58)</sup> <i>or</i> Weaving accompanied by dyeing or by coating	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <i>or</i> Knitting accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting <i>or</i> Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) <sup>(59)(60)</sup>

<sup>54</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>55</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>56</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>57</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>58</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>59</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>60</sup> See Introductory Note 7.

	form or obtained directly to form		
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) <sup>(61)</sup>	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by 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 <sup>(62)(63)</sup>
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(64)(65)</sup>
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) <sup>(66)(67)</sup>
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40%

<sup>61</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>62</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>63</sup> See Introductory Note 7.

<sup>64</sup> See Introductory Note 7.

<sup>65</sup> See Introductory Note 7.

<sup>66</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>67</sup> See Introductory Note 6.

			of the ex-works price of the product accompanied by making-up (including cutting) <sup>(68)</sup>
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(69)</sup> <i>or</i> Making-up preceded by 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 <sup>(70)</sup> <sup>(71)</sup>	
	- Other	Weaving accompanied by making-up (including cutting) <i>or</i> 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, 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 <sup>(72)</sup> <sup>(73)</sup>	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(74)</sup>	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) <sup>(75)</sup>	
	- 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	
	- Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <sup>(76)</sup>
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.;		

<sup>68</sup> See Introductory Note 7.

<sup>69</sup> See Introductory Note 7.

<sup>70</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>71</sup> See Introductory Note 7.

<sup>72</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>73</sup> See Introductory Note 7.

<sup>74</sup> See Introductory Note 7.

<sup>75</sup> See Introductory Note 7.

<sup>76</sup> See Introductory Note 7.

	other furnishing articles:		
	- Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) <sup>(77)</sup>
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(78)(79)</sup>	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) <sup>(80)</sup>	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) <sup>(81)</sup>
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) <sup>(82)(83)</sup> <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
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	(a) LDCs 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 25% of the ex-works price of the set	(b) Other beneficiary countries 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	

<sup>77</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>78</sup> See Introductory Note 7.

<sup>79</sup> 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 7.

<sup>80</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>81</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>82</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>83</sup> See Introductory Note 7.

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	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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	Manufacture from non-coated glass-plate substrate of heading 7006	

	accordance with SEMII-standards <sup>84</sup>	
	– Other	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 <i>or</i> 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 <i>or</i> 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 <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 <i>or</i> Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product <i>or</i> 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	Manufacture from ingots or other primary forms or semi-finished materials of

<sup>84</sup>



	and rods, angles, shapes and sections of iron or non-alloy steel	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 sub-heading 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
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 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 materials 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
ex 7301	Sheet piling	Manufacture from materials of heading 7207
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 plates (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, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	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

ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
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
7601	Unwrought aluminium	Manufacture from materials of any heading
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
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
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	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	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
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture 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	Manufacture from materials of any heading, except that of the product

	base metal; except for:	<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and 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	
ex 8306	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% 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 70% of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i>	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i>

	equipment of heading 8512	Manufacture in which the value of all the materials used does not exceed 70% 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
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> 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	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% 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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> 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	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> 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	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for	(a) LDCs Manufacture from materials of any	(b) Other beneficiary countries Manufacture from materials of any heading,

	television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8542 31, ex 8542 32, ex 8542 33, ex 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product <i>or</i> 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	
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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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 in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% 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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

	heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
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	(a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs  Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs  Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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	(a) LDCs  Manufacture in which the value of all the materials used does not exceed 70%	(b) Other beneficiary countries  Manufacture in which the value of all the materials used does not exceed 50% of the

	apparatus, other than such elements of glass not optically worked	of the ex-works price of the product	ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70% 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 70% 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	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

	vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product



## Annex DA-22-04

*referred to in §3 of Article DA-II-2-29 (222-2-21-DA)*

### ***Materials excluded from regional cumulation<sup>12</sup>***

		<b>Group I:</b> Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	<b>Group III:</b> Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	<b>Group IV<sup>3</sup></b> : Argentina, Brazil, Paraguay, Uruguay
Harmonised System or Combined Nomenclature code	Description of materials			
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and	X	X	

<sup>1</sup> Materials for which a 'X' is indicated

<sup>2</sup> Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

<sup>3</sup> Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.

	caramel			
ex 1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	
ex 1806 10	Cocoa powder, containing 65% or more by weight of sucrose/isoglucose	X	X	
1806 20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	X	X	
ex 1901 90	Other food preparations containing less than 40% by weight of cocoa, other than malt extract, containing less than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.	X	X	
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13% by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 92 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
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			X
ex 2101 12	Preparations with a basis of coffee	X	X	
ex 2101 20	Preparations with a basis of tea or maté	X	X	
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.	X	X	
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X

2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		X	X
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch	X	X	
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0.5%, containing, by weight, more than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	X	X	X

## ANNEX DA-22-05

*Referred to in §4 and 6 of Article DA-II-2-29 (222-2-21-DA)*

### ***Working excluded from GSP regional cumulation (textile products)***

Working such as:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses etc.,
- hemming of handkerchiefs, table linen etc.,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale ‘ready-made’,
- or any combination of such working.

## ANNEX DA-22-06

*referred to in Article DA-II-2-36 (222-2-29-DA) and Article DA-II-2-50 (222-2-43-DA)*

### ***Application to become a registered exporter***

**for the purpose of schemes of generalised tariff preferences of the European Union, Norway, Switzerland and Turkey(1)**

<b>1. Exporter's name, full address and country, EORI or TIN (2).</b>
<b>2. Contact details including telephone and fax number as well as e-mail address where available.</b>
<b>3. Specify whether your main activity is producing or trading.</b>
<b>4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System's headings (or chapters where goods traded fall within more than twenty Harmonised System headings).</b>
<b>5. Undertakings to be given by an exporter</b>  The undersigned hereby: <ul style="list-style-type: none"><li>- declares that the above details are correct;</li><li>- certifies that no previous registration has been revoked; conversely , certifies that the situation which led to any such revocation has been remedied;</li><li>- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;</li><li>- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the date of making out of the statement on origin;</li><li>- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;</li></ul>

- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);
- undertakes to request his removal from the system, should he no longer intend to export such goods to the Union or, where appropriate, for sending all or some of the products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey.

---

Place, date and signature of authorised signatory; designation and/or title

#### 6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this declaration may be disclosed to the public via the public website except for the information specified in box 3 of this Annex. The undersigned accepts the publication and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

---

Place, date and signature of authorised signatory; designation and/or title

#### 7. Box for official use by competent authority

The applicant is registered under the following number:

Registered Number: \_\_\_\_\_

Date of registration \_\_\_\_\_

Date from which the registration is valid \_\_\_\_\_

Signature and stamp \_\_\_\_\_

Information notice

concerning the protection and processing of personal data incorporated in the system

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply. Where the competent authorities of a beneficiary country or a third country implementing Directive 95/46/EC process personal data contained in this application to become a registered exporter, the relevant national provisions of the aforementioned Directive will apply.
2. Personal data in respect of the application to become a registered exporter are processed for the purpose of EU GSP rules of origin as defined in Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
3. Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
4. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.  
The list of competent authorities/customs departments is published on the website of the Commission.
5. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of beneficiary countries and the customs authorities in the Member States, Norway, Switzerland and Turkey.
6. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country and the customs authorities of Member States in the REX system for ten calendar years. This period shall run from the end of the year in which the revocation has taken place.
7. The data subject has a right of access to the data relating to him that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted and processed by the competent authorities of beneficiary countries and the customs authorities of Member States responsible for the registration, as appropriate. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities of the beneficiary country or the customs authorities of Member States concerned, respectively.
8. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the web-site of the European Commission, Directorate-General for Justice: ([http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index\\_en.htm#h2-1](http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1)).

Where the complaint concerns processing of data by the European Commission, it should be addressed to the (EDPS).

(<http://www.edps.europa.eu/EDPSWEB/>)

- (1) The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports for the GSP scheme(s) that consider(s) your country as a beneficiary country.
- (2) The indication of EORI number is mandatory for EU exporters. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.



## ANNEX DA-22-07

*referred to in Article DA-II-2-41 (222-2-34-DA)*

### *Statement on origin*

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1)

#### *French version*

L'exportateur ... (Numéro d'exportateur enregistré (2), (3), (4)) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (5) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ... (6).

#### *English version*

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (5) according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is ... (6).

#### *Spanish version*

El exportador ... (Número de exportador registrado (2), (3), (4)) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . (5) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y que el criterio de origen satisfecho es ... (6).

- 
- (1) Where the statement on origin replaces another statement in accordance with Article 97d(2) and (3), the replacement statement on origin shall bear the mention "Replacement statement" or "Attestation de remplacement" or "Comunicación de sustitución". The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article 97d(6).
  - (2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article 97d(2) and paragraph (3) of this Article, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.
  - (3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article 97d(2), the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (*French version*) 'agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]' (*English version*) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]' (*Spanish version*) 'actuando sobre la base de la comunicación extendida por [nombre y dirección completa del exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]'.

- (4) Where the statement on origin replaces another statement in accordance with Article 97d(2), the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.
- (5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "XC/XL".
- (4) Products wholly obtained: enter the letter "P"; Products sufficiently worked or processed: enter the letter "W" followed by a heading of the Harmonized System (example "W" 9618).
- Where appropriate, the above mention shall be replaced with one of the following indications:
- (a) In the case of bilateral cumulation: 'EU cumulation', 'Cumul UE' or 'Acumulación UE'.
- (b) In the case of cumulation with Norway, Switzerland or Turkey: 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie' or 'Acumulación Noruega', 'Acumulación Suiza', or 'Acumulación Turquía'.
- (c) In the case of regional cumulation: 'regional cumulation', 'cumul regional' or 'Acumulación regional'.
- (d) In the case of extended cumulation: 'extended cumulation with country x', 'cumul étendu avec le pays x' or 'Acumulación ampliada con el país x'.'

## ANNEX DA-22-08

*referred to in Article DA-II-2-53 (222-2-46-DA)*

### ***Certificate of origin FORM A***

1. Certificates of origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
  2. Each certificate shall measure  $210 \times 297$  mm; a tolerance of up to minus 5 mm or plus 8 mm in the length and in the width may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than  $25 \text{ g/m}^2$ . It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.  
  
If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.
  3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified."
  4. Certificates bearing older versions of the notes on the back of the form may also be used until existing stocks are exhausted."
2. The notes relating to the specimens of the form in two languages and which follow those specimens are replaced respectively by the following:

1. Goods consigned from (Exporter's business name, address, country)		Reference No			
2. Goods consigned to (Consignee's name, address, country)		<b>GENERALIZED SYSTEM OF PREFERENCES</b> <b>CERTIFICATE OF ORIGIN</b> <b>(Combined declaration and certificate)</b> <b>FORM A</b> Issued in ..... (country) See notes overleaf			
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification			12. Declaration by the exporter		
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.          ..... Place and date, signature and stamp of certifying authority			The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in ..... (country)  and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to ..... (importing country)  ..... Place and date, signature of authorized signatory		

## NOTES (2013)

### I. Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP):

Australia*	European Union:	France	Netherlands
Belarus	Austria	Germany	Poland
Canada	Belgium	Greece	Portugal
Iceland	Bulgaria	Hungary	Romania
Japan	Croatia	Ireland	Slovakia
New Zealand**	Cyprus	Italy	Slovenia
Norway	Czech Republic	Latvia	Spain
Russian Federation	Denmark	Lithuania	Sweden
Switzerland including Liechtenstein***	Estonia	Luxembourg	United Kingdom
Turkey	Finland	Malta	
United States of America****			

*Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.*

### II. General conditions:

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

### III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
  - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
  - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
  - (3) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
  - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pl".
  - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

\* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

\*\* Official certification is not required.

\*\*\* The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

\*\*\*\* The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° <b>SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES</b> <b>CERTIFICAT D'ORIGINE</b> <b>( Déclaration et certificat)</b> <b>FORMULE A</b> Délivré en ..... (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.   ..... Lieu et date, signature et timbre de l'autorité délivrant le certificat			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en ..... (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de ..... (nom du pays importateur) ..... Lieu et date, signature du signataire habilité		



## NOTES (2013)

### I. Pays acceptant la formule A aux fins du système des préférences généralisées (SPG):

Australie*	Union européenne:	Finlande	Pays-Bas
Bélarus	Allemagne	France	Pologne
Canada	Autriche	Grèce	Portugal
Etats-Unis d'Amérique***	Belgique	Hongrie	République tchèque
Fédération de Russie	Bulgarie	Irlande	Roumanie
Islande	Chypre	Italie	Royaume-Uni
Japon	Croatie	Lettonie	Slovaquie
Norvège	Danemark	Lituanie	Slovénie
Nouvelle-Zélande**	Espagne	Luxembourg	Suède
Suisse y compris Liechtenstein****	Estonie	Malte	
Turquie			

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

### II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

### III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
  - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
  - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pour les produits qui satisfont aux critères d'origine après ouvroison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
  - Islande, Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
  - Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettres "Pk" dans la case 8;
  - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

\* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

\*\* Un visa officiel n'est pas exigé.

\*\*\* Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

\*\*\*\* D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

## ANNEX DA-22-09

*referred to in Article DA-II-2-54 (222-2-47-DA)*

### ***Invoice declaration***

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

#### *French version*

L'exportateur des produits couverts par le présent document [autorisation douanière no ... (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et ... (3).

#### *English version*

The exporter of the products covered by this document (customs authorization No ... (1)) declares that, except where otherwise clearly indicated, these products are of .... preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Union and ... (3).

#### *Spanish version*

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ..... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ..... (2) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y .....(3).

(place and date) (4)

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (5)

---

(1) When the invoice declaration is made out by an approved European Union's exporter within the meaning of Article 97v (4), the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

(3) Where appropriate, enter one of the following indications: 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x' or 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul regional', 'cumul étendu avec le pays



x' or 'Acumulación UE', 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía', 'Acumulación regional', 'Acumulación ampliada con en país x'.

(4) These indications may be omitted if the information is contained on the document itself.

(5) See Article 97v (7) (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

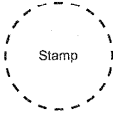
## **ANNEX DA-22-10**

*referred to in Article DA-II-2-63 (222-2-56-DA) and Article DA-II-2-81 (222-3-16- DA)*

### ***Movement certificate EUR. 1 and relevant applications***

1. Movement certificate EUR. 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one of the official languages of the Community. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State or territory. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure  $210 \times 297$  mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities of the exporting State or territory may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

# **MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)		<b>EUR.1 No A 000.000</b>	
		See notes overleaf before completing this form.	
		2. Certificate used in preferential trade between ..... and ..... (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup> ; Description of goods		9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT  <i>Declaration certified</i> Export document <sup>(2)</sup> Form ..... No ..... Of ..... Customs office ..... Issuing country or territory ..... ..... (Place and date) ..... (Signature)			12. DECLARATION BY THE EXPORTER  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate  ..... (Place and date) ..... (Signature)

<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.  
<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

<b>13. REQUEST FOR VERIFICATION, to</b>	<b>14. RESULT OF VERIFICATION</b>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p> <p>(1) Insert X in the appropriate box.</p>

#### NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

# **APPLICATION FOR A MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (Name, full address, country)	<b>EUR.1 No A 000.000</b>		
	See notes overleaf before completing this form.		
	<b>2. Application for a certificate to be used in preferential trade between</b> ..... and ..... (Insert appropriate countries or groups of countries or territories)		
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
	<b>7. Remarks</b>		
<b>6. Transport details</b> (Optional)			
<b>8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>, Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)	
<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.			

## DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,  
DECLARE that the goods meet the conditions required for the issue of the  
attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the  
above conditions:

.....  
.....  
.....  
.....

SUBMIT the following supporting documents <sup>(1)</sup>:

.....  
.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting  
evidence which these authorities may require for the purpose of issuing the attached  
certificate, and undertake, if required, to agree to any inspection of my accounts and to any  
check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

.....

(Signature)

.....

<sup>(1)</sup> For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in  
manufacture or to the goods re-exported in the same state.

## ANNEX DA-22-11

### **Introductory notes to the list in Annex 15 and list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status**

(current annex 15)

*referred to in Article DA-II-2-70 (222-3-05-DA)*

#### PART I

#### INTRODUCTORY NOTES TO THE LIST IN ANNEX (= FOLLOWING ANNEX)

##### **Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of [Article 100].

##### **Note 2:**

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

##### **Note 3:**

- 3.1. The provisions of [Article 100], concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or territory or in the [Union].

*Example:*

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the beneficiary country or territory from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the beneficiary country or territory. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

*Example:*

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

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



*Example:*

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

*Example:*

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

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

**Note 4:**

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

**Note 5:**

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4).

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),

- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

*Example:*

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

*Example:*

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

*Example:*

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

*Example:*

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

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

**Note 6:**

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

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

**Note 7:**

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

## PART 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

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(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	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 4 used are wholly obtained,</li> <li>– all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>– the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 6 used are wholly obtained, and</li> <li>– the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	–

Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>– all the fruit and nuts used are wholly obtained, and</li> <li>– 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</li> </ul>	–
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	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex0910	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 cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
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	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable	Manufacture from non-modified	



	products	mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used 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:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically		

	modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
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: <ul style="list-style-type: none"> <li>– all the materials of Chapter 2 used are wholly obtained, and</li> <li>– all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	–
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	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapters 2 and 4 used are wholly obtained, and</li> <li>– all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	–
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> <li>— from animals of Chapter 1, and/or</li> <li>— in which all the materials of Chapter 3 used are wholly obtained</li> </ul>	–
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex1701	Cane or beet sugar and	Manufacture in which the value of all the	

	chemically pure sucrose, in solid form, containing added flavouring or colouring matter	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	
ex1703	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	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
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:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
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:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>– all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>– all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	–
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>– from materials of any heading, except those of heading 1806,</li> <li>– in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–

1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex2004 and ex2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	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	–
ex2008	- Nuts, not containing added sugar or spirits	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	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	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	–

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"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which all the chicory used is wholly obtained</li> </ul>	–
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	–
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	–
2202	Waters, including mineral waters and aerated waters, containing	Manufacture:	–

	added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<ul style="list-style-type: none"> <li>– from materials of any heading, except that of the product,</li> <li>– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>– in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>	
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"> <li>– from materials of any heading, except heading 2207 or 2208, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	–
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"> <li>– from materials of any heading, except heading 2207 or 2208, and</li> <li>– in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	–
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	
ex2301	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	
ex2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	

2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the cereals, sugar or molasses, meat or milk used are originating, and</li> <li>– all the materials of Chapter 3 used are wholly obtained</li> </ul>	–
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	
ex2403	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	
ex2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex2518	Calcined dolomite	Calcination of dolomite not calcined	
ex2519	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	
ex2520	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	



ex2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex2525	Mica powder	Grinding of mica or mica waste	
ex2530	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	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>90</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>91</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>92</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the	

<sup>90</sup> For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

<sup>91</sup> For the special conditions relating to 'specific processes', see Introductory Note 7.2.

<sup>92</sup> For the special conditions relating to 'specific processes', see Introductory Note 7.2.

		ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>93</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>94</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>95</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example; bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>96</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of	Manufacture from materials of any heading, except that of the product. However, materials of the same heading	Manufacture in which the value of all the

<sup>93</sup> For the special conditions relating to 'specific processes', see Introductory Note 7.2.

<sup>94</sup> For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

<sup>95</sup> For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

<sup>96</sup> For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

	radioactive elements or of isotopes; except for:	as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	materials used does not exceed 40 % of the ex-works price of the product
ex2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2852	- Mercury compounds of 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 40 % of the ex-works price of the product
	-Mercury compounds of 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 2852, 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
	- Mercury compounds of chemical products and preparations of the chemical or allied industries (including those	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

	consisting of mixtures of natural products), not elsewhere specified or included		
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 40 % of the ex-works price of the product
ex2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>97</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>98</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2905	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 40 % 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

<sup>97</sup>

For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

<sup>98</sup>

For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

			the product
ex2932	- 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 40 % 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
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
ex2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture 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	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or		

	obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other:		
	- - Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and	Medicaments (excluding goods		

3004	of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	—
ex3006	Waste pharmaceuticals specified in note 4(k) to Chapter 30	The origin of the product in its original classification shall be retained	
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	- - made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <a href="#">(5)</a>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- made of fabrics	<p>Manufacture from <a href="#">(7)</a>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
	- 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	Manufacture in which the value of all the materials used

		their total value does not exceed 20 % of the ex-works price of the product	does not exceed 40 % of the ex-works price of the product
ex3105	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"> <li>– sodium nitrate</li> <li>– calcium cyanamide</li> <li>– potassium sulphate</li> <li>– magnesium potassium sulphate</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>– 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</li> <li>– in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	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
ex3201	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
3205	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes <sup>99</sup>	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
ex Chapter	Essential oils and resinoids; perfumery, cosmetic or toilet	Manufacture from materials of any heading, except that of the product.	Manufacture in which the

<sup>99</sup>

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.



33	preparations; except for:	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	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' <sup>100</sup> 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
ex3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>101</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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	
	- Other	Manufacture from materials of any heading, except: – hydrogenated oils having the	Manufacture in which the value of all the materials used

<sup>100</sup> A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

<sup>101</sup> For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

		<p>character of waxes of heading 1516,</p> <ul style="list-style-type: none"> <li>– fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and</li> <li>– materials of heading 3404</li> </ul> <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	does not exceed 40 % 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
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that	Manufacture in which the value of all the materials used

		their total value does not exceed 20 % of the ex-works price of the product	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
	- Other	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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	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	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
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
ex3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3803	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
ex3805	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
ex3806	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
ex3807	Wood pitch (wood tar pitch)	Distillation of wood tar	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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of	

		the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	
ex3821	<b>Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>	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:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of	

		heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<ul style="list-style-type: none"> <li>- The following of this heading:</li> <li>- - Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>- - Naphthenic acids, their water-insoluble salts and their esters</li> <li>- - Sorbitol other than that of heading 2905</li> <li>- - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>- - Ion exchangers</li> <li>- - Getters for vacuum tubes</li> <li>- - Alkaline iron oxide for the purification of gas</li> <li>- - Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>- - Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>- - Fusel oil and Dippel's oil</li> <li>- - Mixtures of salts having different anions</li> <li>- - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul>	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
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals</b>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste,		

