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ANNEX 1 – PART 2/3

ANNEX

to the

Commission Delegated Regulation

supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code

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Commission Delegated Regulation

supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code

TITLE II

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

ANNEX 22-01-DA

INTRODUCTORY NOTES AND LIST OF SUBSTANTIAL PROCESSING OR WORKING OPERATIONS CONFERRING NON-PREFERENTIAL ORIGIN

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.

1.5 Where the term "country" is used in this Annex, it shall be understood to refer to "country or territory".

(2) Application of the rules in this Annex

2.1 The rules provided in this Annex are to be applied to goods on the basis of their classification in the Harmonised System, as well as on further criteria which may be provided for in addition to the Harmonised System headings or subheadings created specifically for the purposes of this Annex. A Harmonised System heading or subheading which is further subdivided using such criteria is referred to in this Annex 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 rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading Notes to that System. Those rules and notes form part of the Combined Nomenclature, which is set out in Annex I to Council regulation (EEC) No 2658/87. For the purposes of the identification of a correct split heading or subheading for certain goods in this Annex, the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading notes to that System, are to apply *mutatis mutandis*, unless otherwise required in this Annex.

2.2 Reference to a change in tariff classification in the primary rules laid down below 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 Primary rules laid down at Chapter level (Chapter primary rules) have the same value as primary rules laid down 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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
0101	Live horses, asses, mules and hinnies.	The origin of the animals of this heading shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.
0102	Live bovine animals.	The origin of the animals of this heading 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 origin of other animals of this heading shall be the country in which the animal was born
0103	Live swine.	The origin of the animals of this heading 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 origin of other animals of this heading shall be the country in which the animal was born.
0104	Live sheep and goats.	The origin of the animals of this heading 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
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	The origin of the animals 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 origin of other animals of this heading shall be the country where the bird was hatched.
0106	Other live animals	The origin of the animals of this heading 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 note:

Where the primary rule for headings 0201 until 0206 is not met, the meat (offal) shall be considered as originating in the country where the animals from which it was obtained were fattened or reared for the longest period.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0201	Meat of bovine animals, fresh or chilled.	The 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.
0202	Meat of bovine animals, frozen	The 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.
0203	Meat of swine, fresh, chilled or frozen.	The 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.
0204	Meat of sheep or goats, fresh, chilled or frozen.	The 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.
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	The 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.
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin of the goods of this heading 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.
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the bird was fattened for at least 1 month; otherwise the country where the bird was hatched
0208	Other meat and edible meat offal, fresh, chilled or frozen.	CC
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	As specified for split headings
ex 0209(a)	- Dried or smoked	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 0209(b)	- Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The 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
ex 0209 (c)	- Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The origin of the goods of this split heading shall be country in which the bird was fattened for at least 1 month; otherwise the country in which the bird was hatched
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	As specified for split headings
ex 0210 (a)	- Meat and edible meat offal of bovine or horses and mules, salted or in brine	The 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
ex 0210 (b)	- Meat and edible meat offal of swine, sheep and goats, salted or in brine	The 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
ex 0210 (c)	- Meat and edible meat offal of other animals, salted or in brine	The 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
ex 0210(d)	- Meat and edible meat offal, dried or smoked	CTHS
ex 0210(e)	- Edible flours of meat or meat offal	CTHS, except from split heading ex02.10(f)
ex 0210(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

- (1) 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.
- (2) 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.
- (3) For animals captured or gathered outside a country's territorial waters, "country where the fish has been captured", "country where the crustaceans have been captured or gathered" or "country where the animals have been captured or gathered" means the country where the vessel having captured or gathered the animals is registered and whose flag it is flying.

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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0301	Live fish.	The origin of the goods of this heading 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).
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	The origin of the goods of this heading 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
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	The origin of the goods of this heading 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).
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex 0304(a)	- Fish surimi	CTHS
ex 0304(b)	- Other	The origin of the goods of this heading 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).
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.	<i>As specified for split headings</i>
ex 0305(a)	- Fish, dried, or heavy salted	CTHS
ex 0305(b)	- Smoked	CTHS
ex 0305(c)	- Flours	CTHS, except from split heading ex 0305(d)
ex 0305(d)	- Meals and pellets	CTHS, except from split heading ex 0305(c)
ex 0305(e)	- Other	The origin of the goods of this split heading 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
0306	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.	<i>As specified for split headings</i>
ex 0306(a)	- Crustaceans, dried or smoked	CTHS
ex 0306(b)	- Flours	CTHS, except from split heading ex 0306(c)
ex 0306(c)	- Meals and pellets	CTHS, except from split heading ex 0306(b)
ex 0306(d)	- Other	The origin of the goods of this split heading shall be the country where the crustaceans have been captured or gathered.

HS 2012 Code	Description of goods	Primary rules
0307	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.	<i>As specified for split headings</i>
ex 0307(a)	- Dried or smoked	CTHS
ex 0307(b)	- Flours	CTHS, except from split heading ex 0307(c)
ex 0307(c)	- Meals and pellets	CTHS, except from split heading ex 0307(b)
ex 0307(d)	- Other	The origin of the goods of this split heading shall be the country where the animals have been captured or gathered.
0308	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.	<i>As specified for split headings</i>
ex 0308(a)	- Dried or smoked	CTHS
ex 0308(b)	- Flours	CTHS, except from split heading ex 0308(c)
ex 0308(c)	- Meals and pellets	CTHS, except from split heading ex 0308(b)
ex 0308(d)	- Other	The origin of the goods of this split heading 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 0401 to 0404 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin of the goods of this heading shall be the country where the milk was obtained in its natural or unprocessed state.
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	The origin of the goods of this heading shall be the country where the milk was obtained in its natural or unprocessed state.
0403	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.	<i>As specified for split headings</i>
ex 0403(a)	- Buttermilk	CTH

HS 2012 Code	Description of goods	Primary rules
ex 0403(b)	- Other	The origin of the goods of this split heading shall be the country where the milk was obtained in its natural or unprocessed state.
0404	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.	<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 origin of the goods of this subheading shall be the country where the milk was obtained in its natural or unprocessed state.
0405	Butter and other fats and oils derived from milk; dairy spreads.	CTH
0406	Cheese and curd.	CTH
0407	Birds' eggs, in shell, fresh, preserved or cooked.	The origin of the goods of this heading shall be the country where the eggs were obtained in their natural or unprocessed state.
0408	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.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 0408(a)	- Birds' eggs, not in shell, dried, and egg yolks, dried	<p>The origin of the goods of this split heading shall be the country where drying took place (after breaking and separation where appropriate) of:</p> <ul style="list-style-type: none"> - birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407 - birds' eggs, not in shell, other than dried, falling within HS heading ex 0408 - egg yolks, other than dried, falling within HS heading ex 0408
ex 0408(b)	- Other	The origin of the goods of this split heading shall be the country where the eggs are obtained in their natural or unprocessed state.
0409	Natural honey.	The origin of the goods of this heading shall be the country where the honey was obtained in its natural or unprocessed state.
0410	Edible products of animal origin, not elsewhere specified or included.	The origin of the goods of this heading shall be the country where they were obtained in their 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	CC
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	CC
[0503]		
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC

HS 2012 Code	Description of goods	Primary rules
0505	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.	CC
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	CC
0507	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.	CC
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	CC
[0509]		
0510	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.	CC

HS 2012 Code	Description of goods	Primary rules
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
0601	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.	<i>As specified for subheadings</i>
0601 10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The origin of the goods of this subheading shall be the country where they were 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
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn	<i>As specified for subheadings</i>
0602 10	- Unrooted cuttings and slips	The origin of the goods of this subheading shall be the country where they were 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
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex 0603(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex 0603(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
0604	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.	<i>As specified for split headings</i>
ex 0604(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex 0604(b)	- Other	The origin of the goods of this split heading shall be the country where they were 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0701	Potatoes, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0702	Tomatoes, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state..

HS 2012 Code	Description of goods	Primary rules
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0707	Cucumbers and gherkins, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0709	Other vegetables, fresh or chilled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0711	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.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	<i>As specified for split headings</i>
ex 0712(a)	- In powdered form	CTH
ex 0712(b)	- Freeze-dried vegetables	CTH
ex 0712(c)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0714	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.	CTH, except from heading 1106.

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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0803	Bananas, including plantains, fresh or dried.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0805	Citrus fruit, fresh or dried.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0806	Grapes, fresh or dried.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0807	Melons (including watermelons) and papaws (papayas), fresh.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0808	Apples, pears and quinces, fresh.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0810	Other fruit, fresh	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0812	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.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	The origin of the goods of this heading shall be the country where the citrus fruit or melons (including water melons) 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	<i>As specified for subheadings</i>
	- Coffee, not roasted:	
0901 11	-- Not decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
0901 12	-- Decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
	- 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
ex 0901 90(a)	-- Coffee substitutes containing coffee in any proportion	The origin of the goods of this split subheading shall be the country where all their components were obtained in their natural or unprocessed state.
ex 0901 90(b)	-- Coffee husks and skins	The origin of the goods of this split subheading shall be the country where they were obtained in their natural or unprocessed state.
0902	Tea, whether or not flavoured	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0903	Maté.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0904	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>.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0905	Vanilla	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0906	Cinnamon and cinnamon-tree flowers	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0907	Cloves (whole fruit, cloves and stems)	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0908	Nutmeg, mace and cardamoms	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	<i>As specified for split headings</i>
ex 0910(a)	- Curry	CTHS
ex 0910(b)	- Other spices, crushed or ground	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
ex 0910(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	CTHS
ex 0910(d)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.

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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1001	Wheat and meslin	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1002	Rye	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1003	Barley	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1004	Oats	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1005	Maize (corn)	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1006	Rice	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
1007	Grain sorghum	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1008	Buckwheat, millet and canary seed; other cereals	The origin of the goods of this heading shall be the country where they were 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1101	Wheat or meslin flour.	CC
1102	Cereal flours other than of wheat or meslin.	CC
1103	Cereal groats, meal and pellets.	CC
1104	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.	CC
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	CC
1107	Malt, whether or not roasted.	CC

HS 2012 Code	Description of goods	Primary rules
1108	Starches; inulin.	CTH
1109	Wheat gluten, whether or not dried	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1201	Soya beans, whether or not broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1203	Copra	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1204	Linseed, whether or not broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1205	Rape or colza seeds, whether or not broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
1206	Sunflower seeds, whether or not broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1207	Other oil seeds and oleaginous fruits, whether or not broken	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	CTH
1209	Seeds, fruit and spores, of a kind used for sowing	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1211	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	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1212	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.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1214	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.	The origin of the goods of this heading shall be the country where they were 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
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.	<i>As specified for split headings</i>
ex 1302(a)	- Pectinates and pectates	CTHS
ex 1302(b)	- Vegetable mucilages and thickeners, modified	CTHS
ex 1302(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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1401	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)	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
[1402]		
[1403]		
1404	Vegetable products not elsewhere specified or included	<i>As specified for split headings</i>
ex 1404 (a)	Cotton linters, bleached	The origin of the goods of this split heading 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
ex 1404 (b)	other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.

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 1516 and 1518

For the purposes of headings 1516 and 1518, 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 1509) 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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03	CTH, except from 0209, or refining.
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03	CTH, or refining.
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CTH, except from 1501 or 1502; or refining.
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	CTH, or refining.
1505	Wool grease and fatty substances derived therefrom (including lanolin)	CTH, or refining.
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CTH, or refining.
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CTH, or refining.
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.

HS 2012 Code	Description of goods	Primary rules
1509	Olive oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
1510	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	CTH, or refining.
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CTH, or refining.
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.	CTH, or refining or chemical reaction.

HS 2012 Code	Description of goods	Primary rules
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 15.16	<i>As specified for subheadings</i>
1517 10	- Margarine, excluding liquid margarine	CTH
1517 90	- Other	<i>As specified for split subheadings</i>
ex 1517 90(a)	-- Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats)	CTH
ex 1517 90(b)	-- Other	CC
1518	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 1516; 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	CTH, or chemical reaction.
[1519]		
1520	Glycerol, crude; glycerol waters and glycerol lyes.	<i>As specified for split headings</i>
ex 1520(a)	- Crude glycerol	CTHS
ex 1520(b)	- Glycerol waters and glycerol lyes	CTH

HS 2012 Code	Description of goods	Primary rules
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	<i>As specified for split headings</i>
ex 1521(a)	- Vegetable waxes, beeswax, other insect waxes, refined	CTHS
ex 1521(b)	- Other	CTH
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC

HS 2012 Code	Description of goods	Primary rules
1602	Other prepared or preserved meat, meat offal or blood.	CC
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CTH
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CTH
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
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	<i>As specified for split headings</i>
ex 1702(a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex 1702(b)	- Other	CC

HS 2012 Code	Description of goods	Primary rules
1703	Molasses resulting from the extraction or refining of sugar	CC
1704	Sugar confectionery (including white chocolate), not containing cocoa	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
1801	Cocoa beans, whole or broken, raw or roasted	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
1802	Cocoa shells, husks, skins and other cocoa waste	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption.
1803	Cocoa paste, whether or not defatted	CTH
1804	Cocoa butter, fat and oil.	CTH
1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH
1806	Chocolate and other food preparations containing cocoa	<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 1805.

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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
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.	<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 1905	CTSH

HS 2012 Code	Description of goods	Primary rules
1901 90	- Other	CTH
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	<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
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH
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.	CTH

HS 2012 Code	Description of goods	Primary rules
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.	<i>As specified for split headings</i>
ex 1905(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex 1905(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 2009 (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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	CTH
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	CTH
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	CTH
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	CC

HS 2012 Code	Description of goods	Primary rules
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	CC
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
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.	CTH
2008	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	<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>
ex 2008 11(a)	--- Peanut butter	CTH
ex 2008 11(b)	--- Other	The origin of the goods of this split subheading shall be the country where they were obtained in their natural or unprocessed state.
2008 19	-- Other, including mixtures	The origin of the goods of this split subheading shall be the country where they were obtained in their natural or unprocessed state.
2008 20	- Pineapples	CTH
2008 30	- Citrus fruit	CTH
2008 40	- Pears	CTH

HS 2012 Code	Description of goods	Primary rules
2008 50	- Apricots	CTH
2008 60	- Cherries	CTH
2008 70	- Peaches	CTH
2008 80	- Strawberries	CTH
	- Other, including mixtures other than those of subheading 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
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	<i>As specified for split headings</i>
ex 2009 (a)	Grape juice	CTH, except from grape must of heading 2204
ex 2009 (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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
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	CTH
2102	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	CTH
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	<i>As specified for subheadings</i>

HS 2012 Code	Description of goods	Primary rules
2103 10	- Soya Sauce	CTH
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>
ex 2103 30(a)	-- Mustard flour and meal	CTH
ex 2103 30(b)	-- Prepared mustard	CTSHS
2103 90	- Other	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations	<i>As specified for subheadings</i>
2104 10	- Soups and broths and preparations therefor	CTH
2104 20	- Homogenised composite food preparations	CTSH
2105	Ice cream and other edible ice, whether or not containing cocoa	CTH
2106	Food preparations not elsewhere specified or included	<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>
ex 2106 90(a)	-- Sugar syrups, flavoured or coloured	CTSH, except from heading 1702
ex 2106 90(b)	-- Concentrated juices fortified with minerals or vitamins	CTSH, except from heading 2009
ex 2106 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 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) 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 residual rule applicable to heading 2208

For mixtures of materials of heading 2208 with water (heading 2201), where the addition of water is used only to reduce the alcoholic strength by volume of the spirit drink within the minimum alcoholic strength established by the corresponding category of spirit drink by Regulation (EC) No 110/2008, the origin of the mixture shall be the origin of the 2208 materials used.

Where fungible materials of heading 2208 of different origins are mixed with water (heading 2201) in order to attain the alcoholic strength established in Regulation (EC) No 110/2008, the origin of the mixture shall be the country in which the mixing was carried out.

However, if one of those fungible materials of heading 2208 accounts for more than 85% in volume of the mixture, the origin of the mixture shall be the country of origin of that material.

Chapter residual rule applicable to subheading 2208 50

For mixtures of Gin or Geneva (subheading 2208 50) with ethyl alcohol (heading 2207), the origin of the mixture shall always be the country of origin of the Gin or Geneva (subheading 2208 50).

Chapter residual rule:

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

For goods of heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods

shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<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 2201
2202 90	- Other	<i>As specified for split subheadings</i>
ex 2202 90 (a)	Products containing over 50% by weight of milk solids	CTH, except from Chapter 4 or heading 1901
ex 2202 90 (b)	Juices, fortified with minerals or vitamins	CTH, except from Chapters 4, 20, 21 or heading 2201
ex 2202 90 (c)	Other	CTH, except from Chapters 4, 20 and 21
2203	Beer made from malt.	CTH
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	The origin of the goods of this heading shall be the country where the grapes were obtained in their natural or unprocessed state.
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	CTH

HS 2012 Code	Description of goods	Primary rules
2206	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	CTH
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	CTH, except from heading 2208
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<i>As specified for subheadings</i>
2208 20	Spirits obtained by distilling grape wine or grape marc	CTSH
2208 30	Whiskies	CTSH
2208 40	Rum and other spirits obtained by distilling fermented sugar-cane products	CTSH
2208 50	Gin and Geneva	CTSH
2208 60	Vodka	CTSH
2208 70	Liqueurs and cordials	CTSH
2208 90	Other	<i>As specified for split subheadings</i>
ex 2208 90(a)	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.	CTH, except from heading 2207
ex 2208 90(b)	- Other	CTSHS
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH, except from heading 1107, 2203, 2204, 2206, 2207, 2208 or 2915

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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	CTH
2302	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	CTH
2303	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	CTH
2304	Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CTH

HS 2012 Code	Description of goods	Primary rules
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	CTH
2307	Wine lees; argol	CTH
2308	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.	CTH
2309	Preparations of a kind used in animal feeding.	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
2401	Unmanufactured tobacco; tobacco refuse.	<i>As specified for subheadings</i>
2401 10	- Tobacco, not stemmed/stripped	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2401 20	- Tobacco, partly or wholly stemmed/stripped	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2401 30	- Tobacco refuse	CTSH
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CTH
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012	Description of Goods	Primary rules
2501	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.	<i>As specified for split headings</i>
ex 2501(a)	- Pure sodium chloride	CTHS
ex 2501(b)	- Refined salt, other than pure sodium chloride	CTHS
ex 2501(c)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2502	Unroasted iron pyrites	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2503	Sulphur or all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	<i>As specified for split headings</i>
ex 2503(a)	- Pure or refined	CTHS

HS 2012	Description of Goods	Primary rules
ex 2503(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in its natural or unprocessed state.
2504	Natural graphite	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2506	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.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2507	Kaolin and other kaolinic clays, whether or not calcined	<i>As specified for split headings</i>
ex 2507(a)	- Calcined	CTHS
ex 2507(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2508	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	<i>As specified for split headings</i>
ex 2508(a)	- Calcined	CTHS
ex 2508(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2509	Chalk	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012	Description of Goods	Primary rules
		state.
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	<i>As specified for subheadings</i>
2511 10	- Natural barium sulphate (barytes)	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2511 20	- Natural barium carbonate (witherite)	<i>As specified for split subheadings</i>
ex 2511 20(a)	-- Calcined	CTSHS
ex 2511 20(b)	-- Other	The origin of the goods of this split subheading shall be the country where they were obtained in their natural or unprocessed state.
2512	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	<i>As specified for split headings</i>
ex 2512(a)	-- Calcined	CTHS
ex 2512(b)	-- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012	Description of Goods	Primary rules
	(including square) shape.	
2515	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	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2516	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	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2517	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 2515 or 2516, whether or not heat-treated	<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 of the goods of this subheading shall be the country where they were 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 2515 or 2516, whether or not heat-treated	
2517 41	-- Of marble	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2517 49	-- Other	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2518	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.	<i>As specified for subheadings</i>
2518 10	- Dolomite not calcined or sintered	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2518 20	- Calcined or sintered dolomite	CTSH
2518 30	- Dolomite ramming mix	<i>As specified for split subheadings</i>
ex 2518 30(a)	--Tarred dolomite	CTSHS
ex 2518 30(b)	--Other	The origin of the goods of this split subheading shall be the country where they were obtained in their natural or unprocessed state.
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before	<i>As specified for subheadings</i>

HS 2012	Description of Goods	Primary rules
	sintering; other magnesium oxide, whether or not pure.	
2519 10	- Natural magnesium carbonate (magnesite)	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2519 90	- Other	<i>As specified for split subheadings</i>
ex 2519 90(a)	-- Calcined, fused or sintered	CTSHS
ex 2519 90(b)	-- Other	CTH
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	<i>As specified for subheadings</i>
2520 10	- Gypsum; anhydrite.	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2520 20	- Plasters	CTSH
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	<i>As specified for subheadings</i>
2522 10	- Quicklime	CTH
2522 20	- Slaked lime	CTSH
2522 30	- Hydraulic lime	CTH
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	CTH

HS 2012	Description of Goods	Primary rules
2524	Asbestos	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2525	Mica, including splittings; mica waste.	<i>As specified for subheadings</i>
2525 10	- Crude mica and mica rifted into sheets or splitting	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state
2525 20	- Mica powder	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state
2525 30	- Mica waste	The origin of the goods of this subheading shall be the country where they were derived.
2526	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	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
[2527]		
2528	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 H₃BO₃ calculated on the dry weight.	<i>As specified for split headings</i>
ex 2528(a)	- Calcined	CTHS
ex 2528(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012	Description of Goods	Primary rules
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2530	Mineral substances not elsewhere specified or included.	<i>As specified for split headings</i>
ex 2530(a)	- Calcined.	CTHS
ex 2530(b)	- Molybdenite concentrates	CTH
ex 2530(c)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.

CHAPTER 26
Ores, slag and ash

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
2601	Iron ores and concentrates, including roasted iron pyrites.	<i>As specified for split headings</i>
ex 2601(a)	- Concentrates	CTHS
ex 2601(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	<i>As specified for split headings</i>
ex 2602(a)	- Concentrates	CTHS
ex 2602(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2603	Copper ores and concentrates.	<i>As specified for split headings</i>
ex 2603(a)	- Concentrates	CTHS
ex 2603(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2604	Nickel ores and concentrates.	<i>As specified for split headings</i>
ex 2604(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 2604(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2605	Cobalt ores and concentrates.	<i>As specified for split headings</i>
ex 2605(a)	- Concentrates	CTHS
ex 2605(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2606	Aluminium ores and concentrates.	<i>As specified for split headings</i>
ex 2606(a)	- Concentrates	CTHS
ex 2606(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2607	Lead ores and concentrates.	<i>As specified for split headings</i>
ex 2607(a)	- Concentrates	CTHS
ex 2607(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2608	Zinc ores and concentrates.	<i>As specified for split headings</i>
ex 2608(a)	- Concentrates	CTHS
ex 2608(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2609	Tin ores and concentrates.	<i>As specified for split headings</i>
ex 2609(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 2609(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2610	Chromium ores and concentrates.	<i>As specified for split headings</i>
ex 2610(a)	- Concentrates	CTHS
ex 2610(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2611	Tungsten ores and concentrates.	<i>As specified for split headings</i>
ex 2611(a)	- Concentrates	CTHS
ex 2611(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2612	Uranium or thorium ores and concentrates.	<i>As specified for split headings</i>
ex 2612(a)	- Concentrates	CTHS
ex 2612(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2613	Molybdenum ores and concentrates.	<i>As specified for split headings</i>
ex 2613(a)	- Concentrates	CTHS
ex 2613(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2614	Titanium ores and concentrates.	<i>As specified for split headings</i>
ex 2614(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 2614(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	<i>As specified for split headings</i>
ex 2615(a)	- Concentrates	CTHS
ex 2615(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2616	Precious metal ores and concentrates.	<i>As specified for split headings</i>
ex 2616(a)	- Concentrates	CTHS
ex 2616(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2617	Other ores and concentrates.	<i>As specified for split headings</i>
ex 2617(a)	- Concentrates	CTHS
ex 2617(b)	- Other	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
2618	Granulated slag (slag sand) from the manufacture of iron or steel	The origin of the goods of this heading shall be the country where they were derived.
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	The origin of the goods of this heading shall be the country where they were derived.
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	The origin of the goods of this heading shall be the country where they were derived.

HS Code	2012 Description of goods	Primary rules
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	The origin of the goods of this heading shall be the country where they were derived.

**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 2707, 2710 to 2713 or 2715 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 2707, 2710 to 2715, 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: 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of Goods	Primary rules
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	<i>As specified for subheadings</i>
	-Coal, whether or not pulverized, but not agglomerated:	
2701 11	-- Anthracite	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2701 12	-- Bituminous coal	The origin of the goods of this subheading shall be the country where they were obtained in their 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
2702	Lignite, whether or not agglomerated, excluding jet.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
2703	Peat (including peat litter), whether or not agglomerated.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of Goods	Primary rules
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH
2707	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.	CTH
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	<i>As specified for subheadings</i>
2708 10	- Pitch	CTH
2708 20	- Pitch coke	CTSH
2709	Petroleum oils and oils obtained from bituminous minerals, crude	<i>As specified for split headings</i>
ex 2709(a)	- Petroleum oils, crude	The origin of the goods of this split heading shall be the country where they were obtained in their natural or unprocessed state.
ex 2709(b)	- Other	CTH

HS 2012 Code	Description of Goods	Primary rules
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	CTH
2711	Petroleum gases and other gaseous hydrocarbons.	<i>As specified for subheadings</i>
	- Liquefied:	
2711 11	-- Natural gas	The origin of the goods of this subheading shall be the country where they were obtained in their 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 of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
2711 29	-- Other	CTH
2712	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.	CTH

HS 2012 Code	Description of Goods	Primary rules
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	CTH
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	The origin of the goods of this heading shall be the country where they were obtained in their natural or unprocessed state.
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).	CTH
2716	Electrical energy. (Optional heading)	The origin of the electrical energy of this heading shall be the country where it was generated.

CHAPTER 34

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3401	felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex 3405	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 residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3502	Dried egg albumin:	Drying (after breaking and separation, where appropriate) of: — birds' eggs, in shell, fresh or preserved, falling within HS heading ex 04 07 — birds' eggs, not in shell, other than dried, falling within HS heading ex 04 08 or — egg whites, other than dried, falling within HS heading ex 35 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 residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
3901	Polymers of ethylene, in primary forms	CTH
3902	Polymers of propylene or of other olefins, in primary forms.	CTH
3903	Polymers of styrene, in primary forms.	CTH
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	CTH
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	CTH
3906	Acrylic polymers in primary forms.	CTH
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH
3908	Polyamides in primary forms.	CTH
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms.	CTH

HS 2012 Code	Description of goods	Primary rules
3910	Silicones in primary forms	CTH
3911	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.	CTH
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	CTH
3913	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.	CTH
3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms.	CTH
3915	Waste, parings and scrap of plastics.	The origin of the goods of this heading shall be the country where they were collected or derived from manufacturing or processing operations or from consumption.
3916	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.	CTH, or change within this heading to reinforced, laminated or supported material.
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	CTH, or change within this heading to reinforced, laminated or supported material.
3918	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.	CTH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTH, or change within this heading to reinforced, laminated or supported material.

HS 2012 Code	Description of goods	Primary rules
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTH, or change within this heading following the vacuum deposition of metal on the surface of plastics.
3921	Other plates, sheets, film, foil and strip, of plastics.	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.
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	CTH
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics.	CTH
3925	Builders' ware of plastics, not elsewhere specified or included.	CTH
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914.	<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 residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	<i>As specified for subheadings</i>
4001 10	- Natural rubber latex, whether or not pre-vulcanised	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
	- Natural rubber in other forms:	
4001 21	-- Smoked sheets	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
4001 22	-- Technically specified natural rubber (TSNR)	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
4001 29	-- Other	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
4001 30	- Balata, gutta-percha, guayule, chicle and similar natural gums	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state
4002	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.	<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

HS 2012 Code	Description of goods	Primary rules
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
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 4001 with any product of this heading	CTH, except from heading 4001
	- Other:	
4002 91	-- Latex	CTH
4002 99	-- Other	CTH
4003	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	The origin of the goods of this heading shall be the country where they were derived or collected from manufacturing or processing operations or from consumption
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	CTH

HS 2012 Code	Description of goods	Primary rules
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CTH
4007	Vulcanised rubber thread and cord.	CTH
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CTH
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH
4010	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH
4011	New pneumatic tyres, of rubber.	CTH
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	<i>As specified for subheadings</i>
	-Retreaded tyres :	
4012 20	- Used pneumatic tyres	The origin of the goods of this subheading shall be the country where they were last collected and packed for shipment
4012 90	- Other	CTH
4013	Inner tubes, of rubber.	CTH
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CTH

HS 2012 Code	Description of goods	Primary rules
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	CTH
4016	Other articles of vulcanised rubber other than hard rubber.	CTH
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	<i>As specified for split headings</i>
ex 4017(a)	Slabs, blocks, plates, sheets, strips, rods, profile shapes, tubes, pipes and hoses	CTH
ex 4017(b)	Waste and Scrap	The origin of the goods of this split heading shall be the country where they were collected or derived from manufacturing or processing operations or from consumption
ex 4017(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 4104(c), 4105(c) or 4106(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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4101	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.	CTH
4102	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.	CTH

HS 2012 Code	Description of goods	Primary rules
4103	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.	CTH
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex 4104(a)	- Provisionally prepared	CTH, except from heading 4101
ex 4104(b)	- Tanned in the wet state	CTHS
ex 4104(c)	- Other	CTHS
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex 4105(a)	- Provisionally prepared	CTH, except from heading 4102
ex 4105(b)	- Tanned, in the wet state	CTHS
ex 4105(c)	- Other	CTHS
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex 4106(a)	- Provisionally prepared	CTH, except from heading 4103
ex 4106(b)	- Tanned, in the wet state	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 4106(c)	- Other	CTHS
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading 4114.	CTH, except from split heading 4104(c)
[4108]		
[4109]		
[4110]		
[4111]		
4112	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.	CTH, except from split heading 4105(c)
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading 4114.	CTH, except from split heading 4106(c)
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	<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 4104(c), 4105(c), 4106(c) and from heading 4107.

HS 2012 Code	Description of goods	Primary rules
4115	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.	<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 of the goods of this subheading shall be the country where they were derived.

CHAPTER 42

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material.	CTH
4202	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.	CTH
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	<i>As specified for split headings</i>
ex 4203 (a)	-Articles of apparel of leather or of composition leather	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 4203 (b)	-other	CTH
[4204]		
4205	Other articles of leather or of composition leather.	CTH
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH

CHAPTER 43

Furskins and artificial fur; manufactures thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	CTH
4302	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 4303.	<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
4303	Articles of apparel, clothing accessories and other articles of furskin.	<i>As specified for split headings</i>
ex 4303 (a)	-Articles of apparel, of furskin.	Complete making-up
ex 4303 (b)	- other	CTH
4304	Artificial fur and articles thereof	<i>As specified for split headings</i>
ex 4304(a)	Articles of artificial fur, apparel	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 4304(b)	Articles of artificial fur, other	CTH
ex 4304(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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4401	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.	<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>
ex 4401 31(a)	- Agglomerated	CTSHS
ex 4401 31(b)	- Not agglomerated	The origin of the goods of this split subheading shall be the country where they were derived or collected from manufacturing or processing operations or from consumption
4401 39	-- Other	<i>As specified for split subheadings</i>
ex 4401 39 (a)	- Agglomerated	CTSHS
ex 4401 39 (b)	- Not agglomerated	The origin of the goods of this split subheading shall be the country where they were derived or collected from manufacturing or processing operations or from consumption
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	<i>As specified for split headings</i>
ex 4402(a)	- Agglomerated	CTHS
ex 4402(b)	- Non-agglomerated	CTH
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
4404	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.	CTH
4405	Wood wool; wood flour.	CTH
4406	Railway or tramway sleepers (cross-ties) of wood.	CTH
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
	planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
ex 4407(a)	- Finger- or end-jointed	CTHS
ex 4407(b)	- Other	CTH
4408	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.	<i>As specified for split headings</i>
ex 4408(a)	- Finger- or end-jointed	CTHS
ex 4408(b)	- Other	CTH
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<i>As specified for split headings</i>
ex 4409(a)	- Finger or end-jointed	CTHS
ex 4409(b)	- Other	CTH
4410	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.	<i>As specified for split headings</i>
ex 4410(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex 4410(b)	- Other	CTH
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<i>As specified for split headings</i>
ex 4411(a)	- Surface covered with sheets of	CTHS

HS 2012 Code	Description of goods	Primary rules
	wood, plastics, plastic impregnated paper or paper board or basic metal.	
ex 4411(b)	- Other	CTH
4412	Plywood, veneered panels and similar laminated wood.	<i>As specified for split headings</i>
ex 4412(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex 4412(b)	- Other	CTH
4413	Densified wood, in blocks, plates, strips or profile shapes.	CTH
4414	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH, except by mere assembly of wood already cut to size of heading 4409.
4415	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.	CTH, except by mere assembly of wood already cut to size of headings 4407 or 4408
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	<i>As specified for split headings</i>
ex 4416(a)	- Casks, barrels, vats, tubs and other coopers' products	CTHS, except from finished staves
ex 4416(b)	- Parts	CTH
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH
4419	Tableware and kitchenware, of wood.	CTH
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or	CTH

HS 2012 Code	Description of goods	Primary rules
	cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4421	Other articles of wood.	CTH

CHAPTER 45

Cork and articles of cork

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	CTH
4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	<i>As specified for split headings</i>
ex 4502(a)	- With an applied backing added by lamination or other process	CTHS
ex 4502(b)	- Other	CTH, except from heading 4501
4503	Articles of natural cork.	CTH, except from heading 4502 when resulting from simple cutting
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	<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>
ex 4504 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>
ex 4504 90(a)	-- With an applied backing added by lamination or other process	CTSHS, except from split subheading ex 4504 10(a)

HS 2012 Code	Description of goods	Primary rules
ex 4504 90(b)	-- Other	CTSH

CHAPTER 46

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4601	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).	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	
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.	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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4701	Mechanical wood pulp.	CTH
4702	Chemical wood pulp, dissolving grades.	CTH
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.	CTH
4704	Chemical wood pulp, sulphite, other than dissolving grades.	CTH
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	CTH

4707	Recovered (waste and scrap) paper or paperboard.	The origin of the goods of this heading shall be the country where they were derived or collected from manufacturing or processing operations or from consumption
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CHAPTER 48

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

Chapter Note

For headings 4814 to 4823, 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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4801	Newsprint, in rolls or sheets.	CTH
4802	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 4801 or 4803; hand-made paper and paperboard.	CTH
4803	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.	CTH
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803.	CTH

HS 2012 Code	Description of goods	Primary rules
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH
4807	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.	CTH
4808	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 4803.	<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
4809	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.	CTH

HS 2012 Code	Description of goods	Primary rules
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	CTH
4811	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 4803, 4809 or 4810.	<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 ²	CTSH
4811 59	-- Other	<i>As specified for split subheadings</i>
ex 4811 59(a)	- Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic	CTSHS
ex 4811 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

HS 2012 Code	Description of goods	Primary rules
4812	Filter blocks, slabs and plates, of paper pulp.	CTH
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH
4814	Wallpaper and similar wall coverings; window transparencies of paper.	CTH
[4815]		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	CTH, except from heading 4809.
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH
4818	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.	CTH

HS 2012 Code	Description of goods	Primary rules
4819	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.	CTH
4820	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.	CTH
4821	Paper or paperboard labels of all kinds, whether or not printed.	CTH
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH
4823	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.	CTH

CHAPTER 49

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	CTH
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH
4903	Children's picture, drawing or colouring books.	CTH
4904	Music, printed or in manuscript, whether or not bound or illustrated.	CTH
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	CTH
4906	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.	CTH

HS 2012 Code	Description of goods	Primary rules
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH
4908	Transfers (decalcomanias).	CTH
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
4910	Calendars of any kind, printed, including calendar blocks.	CTH
4911	Other printed matter, including printed pictures and photographs.	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5001	Silk-worm cocoons suitable for reeling.	CTH
5002	Raw silk (not thrown).	CTH

HS 2012 Code	Description of goods	Primary rules
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5005	Yarn spun from silk waste, not put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or 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
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	<i>As specified for split headings</i>
ex 5006(a)	Silk-worm gut	CTH

HS 2012 Code	Description of goods	Primary rules
ex 5006(b)	Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5007	Woven fabrics of silk or of silk waste	<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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5101	Wool, not carded or combed	<i>As specified for split headings</i>
ex 5101(a)	- Greasy, including fleece-washed wool:	CTH
ex 5101(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 5101(c)	-carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50% of the ex-works price of the product
5102	Fine or coarse animal hair, not carded or combed.	CTH
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	<i>As specified for split headings</i>
ex 5103(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
ex 5103(b)	other	CTH
5104	Garnetted stock of wool or of fine or coarse animal hair.	CTH

HS 2012 Code	Description of goods	Primary rules
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH
5106	Yarn of carded wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5107	Yarn of combed wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5109	Yarn of wool or of fine animal hair, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5111	Woven fabrics of carded wool or of carded fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5112	Woven fabrics of combed wool or of combed fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5113	Woven fabrics of coarse animal hair or of horsehair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 52

Cotton

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS Code 2012	Description of goods	Primary rules
5201	Cotton, not carded or combed.	<i>As specified for split headings</i>
ex 5201(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
ex 5201(b)	other	CTH
5202	Cotton waste (including yarn waste and garnetted stock).	CTH
5203	Cotton, carded or combed.	CTH
5204	Cotton sewing thread, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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 Code 2012	Description of goods	Primary rules
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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 Code 2012	Description of goods	Primary rules
5207	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from: <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or <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>
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².	Manufacture from yarn <p>Or</p> Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².	Manufacture from yarn <p>Or</p> Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5210	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/m².	Manufacture from yarn <p>Or</p> Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS Code 2012	Description of goods	Primary rules
5211	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/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5212	Other woven fabrics of cotton.	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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CTH
5302	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).	CTH
5303	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).	CTH
[5304]		
5305	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).	CTH

HS 2012 Code	Description of goods	Primary rules
5306	Flax yarn.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5307	Yarn of jute or of other textile bast fibres of heading 5303.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or 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
5308	Yarn of other vegetable textile fibres; paper yarn.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 5308(a)	-Yarn of other vegetable textile fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
ex 5308(b)	-paper yarn	CTH
5309	Woven fabrics of flax.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 5311(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
ex 5311(b)	woven fabrics of paper yarn	CTH

CHAPTER 54

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS Code	2012 Description of goods	Primary rules
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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 Code	2012 Description of goods	Primary rules
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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 Code	2012 Description of goods	Primary rules
5404	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.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5405	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.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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 Code	2012 Description of goods	Primary rules
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.	<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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5501	Synthetic filament tow.	Manufacture from chemical materials or textile pulp
5502	Artificial filament tow.	Manufacture from chemical materials or textile pulp
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Manufacture from chemical materials or textile pulp
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505

HS 2012 Code	Description of goods	Primary rules
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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>
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <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
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5513	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/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5514	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/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5515	Other woven fabrics of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5516	Woven fabrics of artificial staple fibres.	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex 5602(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
ex 5602(b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex 5602(c)	- Other	Manufacture from fibres
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex 5603(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

HS 2012 Code	Description of goods	Primary rules
ex 5603 (b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex 5603(c)	- Other	Manufacture from fibres
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.	<i>As specified for split headings</i>
ex 5604 (a)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 5604 (b)	-other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
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.	CTH
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.	CTH
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament

CHAPTER 57

Carpets and other textile floor coverings

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5701	Carpets and other textile floor coverings, knotted, whether or not made up.	CTH
5702	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.	CTH
5703	Carpets and other textile floor coverings, tufted, whether or not made up.	CTH
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Manufacture from fibres
5705	Other carpets and other textile floor coverings, whether or not made up.	CTH

CHAPTER 58

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	<i>As specified for split headings</i>
ex 5801(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 5801(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5801(c)	- Other	Manufacture from yarn
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.	<i>As specified for split headings</i>
ex 5802(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 5802 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5802(c)	- Other	Manufacture from yarn
5803	Gauze, other than narrow fabrics of heading 5806	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 5803(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 5803(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5803(c)	- Other	Manufacture from yarn
5804	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 6002.	<i>As specified for split headings</i>
ex 5804(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 6002: 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 5804(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5804(c)	- Other	Manufacture from yarn
5805	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.	<i>As specified for split headings</i>
ex 5805 (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
ex 5805 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens

HS 2012 Code	Description of goods	Primary rules
ex 5805 (c)	-other	Manufacture from yarn
5806	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolduc)	<i>As specified for split headings</i>
ex 5806(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
ex 5806 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5806(c)	- other	Manufacture from yarn
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	<i>As specified for split headings</i>
ex 5807(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 5807 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5807(c)	- Other	Manufacture from yarn
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 5808(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
ex 5808 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5808(c)	- Other	Manufacture from yarn
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	<i>As specified for split headings</i>
ex 5809(a)	- Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, 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
ex 5809 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5809(c)	- Other	Manufacture from yarn
5810	Embroidery in the piece, in strips or in motifs.	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 5811(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 5810: 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 5801 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5811(c)	- Other	Manufacture from yarn

CHAPTER 59

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Manufacture from unbleached fabrics
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from yarn
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Manufacture from unbleached fabrics, felt or non-wovens
5905	Textile wall coverings.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
5906	Rubberised textile fabrics, other than those of heading 5902.	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
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.	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Manufacture from yarn or fibres
5910	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.	Manufacture from yarn or fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	<i>As Specified for split headings</i>
ex 5911(a)	- polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within heading 6310
ex 5911(b)	- Other	Manufacture from yarn or fibres

CHAPTER 60

Knitted or crocheted fabrics

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	<i>As specified for split headings</i>
ex 6001(a)	-printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6001(b)	- Other	Manufacture from yarn
6002	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 6001.	<i>As specified for split headings</i>
ex 6002(a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6002(b)	- Other	Manufacture from yarn
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 6001 or 6002.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 6003(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6003(b)	- Other	Manufacture from yarn
6004	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 6001.	<i>As specified for split headings</i>
ex 6004(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6004(b)	- Other	Manufacture from yarn
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.	<i>As specified for split headings</i>
ex 6005(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6005(b)	- Other	Manufacture from yarn
6006	Other knitted or crocheted fabrics.	<i>As specified for split headings</i>
ex 6006(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
ex 6006(b)	- Other	Manufacture from yarn

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6101	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 6103.	<i>As specified for split headings</i>
ex 6101(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
ex 6101(b)	- other	Manufacture from yarn
6102	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 6104.	<i>As specified for split headings</i>
ex 6102(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
ex 6102(b)	- other	Manufacture from yarn
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 6103(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
ex 6103(b)	- other	Manufacture from yarn
6104	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.	<i>As specified for split headings</i>
ex 6104(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
ex 6104(b)	- other	Manufacture from yarn
6105	Men's or boys' shirts, knitted or crocheted.	<i>As specified for split headings</i>
ex 6105(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
ex 6105(b)	- other	Manufacture from yarn
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<i>As specified for split headings</i>
ex 6106(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
ex 6106(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex 6107(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
ex 6107(b)	- other	Manufacture from yarn
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex 6108(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
ex 6108(b)	- other	Manufacture from yarn
6109	T-shirts, singlets and other vests, knitted or crocheted.	<i>As specified for split headings</i>
ex 6109(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
ex 6109(b)	- other	Manufacture from yarn
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex 6110(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
ex 6110(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6111	Babies' garments and clothing accessories, knitted or crocheted.	<i>As specified for split headings</i>
ex 6111(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
ex 6111(b)	- other	Manufacture from yarn
6112	Track suits, ski suits and swimwear, knitted or crocheted.	<i>As specified for split headings</i>
ex 6112(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
ex 6112(b)	- other	Manufacture from yarn
6113	Garments, made up of knitted or crocheted fabrics of Heading 5903, 5906 or 5907.	<i>As specified for split headings</i>
ex 6113(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
ex 6113(b)	- other	Manufacture from yarn
6114	Other garments, knitted or crocheted.	<i>As specified for split headings</i>
ex 6114(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
ex 6114(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6115	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.	<i>As specified for split headings</i>
ex 6115(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
ex 6115(b)	- other	Manufacture from yarn
6116	Gloves, mittens and mitts, knitted or crocheted.	<i>As specified for split headings</i>
ex 6116(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
ex 6116(b)	- other	Manufacture from yarn
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<i>As specified for split headings</i>
ex 6117(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
ex 6117(b)	- other	Manufacture from yarn

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6201	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 6203.	<i>As specified for split headings</i>
ex 6201 (a)	-finished or complete	Complete making-up
ex 6201 (b)	-unfinished or incomplete	Manufacture from yarn
6202	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 6204.	<i>As specified for split headings</i>
ex 6202 (a)	-finished or complete	Complete making-up
ex 6202 (b)	-unfinished or incomplete	Manufacture from yarn
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<i>As specified for split headings</i>
ex 6203 (a)	-finished or complete	Complete making-up
ex 6203 (b)	-unfinished or incomplete	Manufacture from yarn
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<i>As specified for split headings</i>
ex 6204 (a)	-finished or complete	Complete making-up
ex 6204 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6205	Men's or boys' shirts.	<i>As specified for split headings</i>
ex 6205 (a)	-finished or complete	Complete making-up
ex 6205 (b)	-unfinished or incomplete	Manufacture from yarn
6206	Women's or girls' blouses, shirts and shirt-blouses.	<i>As specified for split headings</i>
ex 6206 (a)	-finished or complete	Complete making-up
ex 6206 (b)	-unfinished or incomplete	Manufacture from yarn
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<i>As specified for split headings</i>
ex 6207 (a)	-finished or complete	Complete making-up
ex 6207 (b)	-unfinished or incomplete	Manufacture from yarn
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	<i>As specified for split headings</i>
ex 6208 (a)	-finished or complete	Complete making-up
ex 6208 (b)	-unfinished or incomplete	Manufacture from yarn
6209	Babies' garments and clothing accessories.	<i>As specified for split headings</i>
ex 6209 (a)	-finished or complete	Complete making-up
ex 6209 (b)	-unfinished or incomplete	Manufacture from yarn
6210	Garments, made up of fabrics of Heading 5602, 5603, 5903, 5906 or 5907.	<i>As specified for split headings</i>
ex 6210 (a)	-finished or complete	Complete making-up
ex 6210 (b)	-unfinished or incomplete	Manufacture from yarn
6211	Track suits, ski suits and swimwear; other garments.	<i>As specified for split headings</i>
ex 6211 (a)	-finished or complete	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 6211 (b)	-unfinished or incomplete	Manufacture from yarn
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<i>As specified for split headings</i>
ex 6212 (a)	-finished or complete	Complete making-up
ex 6212 (b)	-unfinished or incomplete	Manufacture from yarn
6213	Handkerchiefs.	<i>As specified for split headings</i>
ex 6213 (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
ex 6213 (b)	-other	Manufacture from yarn
6214	Shawls, scarves, mufflers, mantillas, veils and the like.	<i>As specified for split headings</i>
ex 6214 (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
ex 6214 (b)	-other	Manufacture from yarn
6215	Ties, bow ties and cravats.	<i>As specified for split headings</i>
ex 6215 (a)	-finished or complete	Complete making-up
ex 6215 (b)	-unfinished or incomplete	Manufacture from yarn
6216	Gloves, mittens and mitts.	<i>As specified for split headings</i>
ex 6216 (a)	-finished or complete	Complete making-up
ex 6216 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 6212.	<i>As specified for split headings</i>
ex 6217 (a)	-finished or complete	Complete making-up
ex 6217 (b)	-unfinished or incomplete	Manufacture from yarn

CHAPTER 63

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6301	Blankets and travelling rugs.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex 6301 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6301 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex 6301 (c)	--- unembroidered	Complete making-up
ex 6301 (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:	
ex 6301 (e)	---unembroidered	Manufacture from yarn
ex 6301 (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

HS 2012 Code	Description of goods	Primary rules
6302	Bed linen, table linen, toilet linen and kitchen linen.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex 6302 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6302 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex 6302 (c)	--- unembroidered	Complete making-up
ex 6302 (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:	
ex 6302 (e)	---unembroidered	Manufacture from yarn
ex 6302 (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
6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex 6303 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres

HS 2012 Code	Description of goods	Primary rules
ex 6303 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex 6303 (c)	--- unembroidered	Complete making-up
ex 6303 (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:	
ex 6303 (e)	---unembroidered	Manufacture from yarn
ex 6303 (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
6304	Other furnishing articles, excluding those of Heading 94.04.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex 6304 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6304 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex 6304 (c)	--- unembroidered	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 6304 (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:	
ex 6304 (e)	---unembroidered	Manufacture from yarn
ex 6304 (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
6305	Sacks and bags, of a kind used for the packing of goods.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex 6305 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6305 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex 6305 (c)	--- unembroidered	Complete making-up
ex 6305 (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

HS 2012 Code	Description of goods	Primary rules
	--not knitted or crocheted:	
ex 6305 (e)	---unembroidered	Manufacture from yarn
ex 6305 (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
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	<i>As specified for split headings</i>
	- Tarpaulins, awnings and camping goods, of felt or non-wovens:	
ex 6306 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6306 (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	
ex 6306 (c)	--- unembroidered	Complete making-up
ex 6306 (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:	
ex 6306 (e)	---unembroidered	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
ex 6306 (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
ex 6306 (g)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
6307	Other made up articles, including dress patterns.	<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
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.	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
6309	Worn clothing and other worn articles.	Collection and packing for shipment
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6402	Other footwear with outer soles and uppers of rubber or plastics.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6405	Other footwear.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406

HS 2012 Code	Description of goods	Primary rules
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.	CTH

CHAPTER 65

Headgear and parts thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CTH
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CTH
[6503]		
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH
6506	Other headgear, whether or not lined or trimmed.	CTH
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH

CHAPTER 66

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	CTH
6602	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH
6603	Parts, trimmings and accessories of articles of Heading 6601 or 6602.	CTH

CHAPTER 67

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of Heading 0505 and worked quills and scapes).	<i>As specified for split headings</i>
ex 6701(a)	- Skins and other parts of birds with their feathers or down	CTH
ex 6701(b)	- Feathers, parts of feathers, down	CTHS
ex 6701(c)	- Other	CTHS
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	CTH
6703	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.	CTH
6704	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.	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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6801	Setts, curbstones and flagstones, of natural stone (except slate).	CTH
6802	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).	<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>
ex 6802 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

HS 2012 Code	Description of goods	Primary rules
ex 6802 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
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
6803	Worked slate and articles of slate or of agglomerated slate.	<i>As specified for split headings</i>
ex 6803(a)	- Articles of natural slate.	CTHS
ex 6803(b)	- Other	CTH
6804	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.	CTH
6805	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.	CTH

HS 2012 Code	Description of goods	Primary rules
6806	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.	CTSH
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	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	CTH
6808	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.	CTH
6809	Articles of plaster or of compositions based on plaster.	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	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	<i>As specified for subheadings</i>
	- Tiles, flagstones, bricks and similar articles:	

HS 2012 Code	Description of goods	Primary rules
6810 11	-- Building blocks and bricks	CTH
6810 19	-- Other	CTH
6810 91	- Other articles: -- Prefabricated structural components for building or civil engineering	CTSH
6810 99	-- Other	CTSH
6811	Articles of asbestos-cement, of cellulose fibres-cement or the like	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	
6812	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 6811 or 6813.	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
6813	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.	CTH
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	<i>As specified for split headings</i>
ex 6814(a)	- Articles of mica	CTHS
ex 6814(b)	- Other	CTH
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	<i>As specified for subheadings</i>
6815 10	- Non-electrical articles of graphite or other carbon	<i>As specified for split subheadings</i>
ex 6815 10(a)	-- Carbon fibers	CTH
ex 681510(b)	-- Other	CTSHS
6815 20	- Articles of peat	CTH
	- Other articles	
6815 91	-- Containing magnesite, dolomite or chromite	CTH
6815 99	-- Other	CTH

CHAPTER 69

Ceramic products

HS 2012 Code	Description of goods	Primary rules
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	CTH
6903	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.	CTH
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	CTH
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	CTH
6906	Ceramic pipes, conduits, guttering and pipe fittings.	CTH
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	CTH
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	CTH, except from heading 69.07

HS 2012 Code	Description of goods	Primary rules
6909	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.	CTH
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	CTH
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	CTH
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH
6913	Statuettes and other ornamental ceramic articles.	CTH
6914	Other ceramic articles.	CTH

CHAPTER 70

Glass and glassware

Definition:

Glass of split heading ex 7006(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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7001	Cullet and other waste and scrap of glass; glass in the mass.	<i>As specified for split headings</i>
ex 7001(a)	- Cullet and other waste and scrap of glass	The origin of the goods of this split heading shall be the country where they were derived or collected from manufacturing or processing operations or from consumption
ex 7001(b)	- Glass in the mass	CTHS
7002	Glass in balls (other than microspheres of Heading 7018), rods or tubes, unworked.	CTH
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH

HS 2012 Code	Description of goods	Primary rules
7005	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.	CTH, except from heading 7003 and 7004
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.	<i>As specified for split headings</i>
ex 7006(a)	- Thin dielectric or metallic film coated flat glass	CTHS
ex 7006(b)	- Other	CTH, except from heading 7003, 7004 or 7005
7007	Safety glass, consisting of toughened (tempered) or laminated glass.	CTH
7008	Multiple-walled insulating units of glass.	CTH
7009	Glass mirrors, whether or not framed, including rear-view mirrors.	CTH
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.	CTH; or change within this 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
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	CTH
[7012]		

HS 2012 Code	Description of goods	Primary rules
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading 7010 or 7018).	CTH; or change within this 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
7014	Signalling glassware and optical elements of glass (other than those of Heading 7015), not optically worked.	CTH
7015	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.	CTH
7016	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.	CTH
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	CTH

HS 2012 Code	Description of goods	Primary rules
7018	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.	CTH
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	<i>As specified for subheadings</i>
	- Slivers, rovings, yarn and chopped strands:	
7019 11	-- 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>
ex 7019 19(a)	--- Yarn	CTSHS
ex 7019 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 ² , 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
7020	Other articles of glass.	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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	The origin of the goods of this heading shall be the country where the cultured pearl was cultured or the mollusk containing the natural pearl was gathered.
7102	Diamonds, whether or not worked, but not mounted or set.	<i>As specified for subheadings</i>
7102 10	- Unsorted	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
7102 21	- Industrial : -- Unworked or simply sawn, cleaved or bruted	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
7102 29	-- Other - Non-industrial :	CTSH provided that the goods are cut or ground to final shape.

HS 2012 Code	Description of goods	Primary rules
7102 31	-- Unworked or simply sawn, cleaved or bruted	The origin of the goods of this subheading shall be the country where they were 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.
7103	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.	<i>As specified for subheadings</i>
7103 10	- Unworked or simply sawn or roughly shaped	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
	- Otherwise worked:	
7103 91	-- 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.
7104	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.	<i>As specified for subheadings</i>
7104 10	- Piezo-electric quartz	CTH
7104 20	- Other, unworked or simply sawn or roughly shaped	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
7104 90	- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
7105	Dust and powder of natural or synthetic precious or semi-precious stones.	CTH
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for subheadings</i>
7106 10	- Powder	<i>As specified for split subheadings</i>
ex 7106 10(a)	-- Flakes classified with powder	CTSHS
ex 7106 10(b)	-- Powder - Other	CTSH
7106 91	-- Unwrought:	<i>As specified for split subheadings</i>
ex 7106 91(a)	Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex 7106 91(b)	Alloyed	CTSHS
ex 7106 91(c)	Other	CTH; otherwise the origin of the goods of this split subheading shall be the country where the materials were obtained in their natural or unprocessed state
7106 92	-- Semi-manufactured	CTSH
7107	Base metals clad with silver, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex 7107(a)	Semi-manufactured forms	CTHS
ex 7107(b)	Other	CTH
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for subheadings</i>
	- Non-monetary	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
7108 11	-- Powder	
ex 7108 11(a)	--- Flakes classified with powder	CTSHS
ex 7108 11(b)	--- Powder	CTSH
7108 12	-- Other unwrought forms	<i>As specified for split subheadings</i>
ex 7108 12(a)	--- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex 7108 12(b)	--- Alloyed	CTSHS
ex 7108 12(c)	--- Other	CTH; otherwise the origin of the goods of this split subheading shall be the country where the materials were obtained in their natural or unprocessed state
7108 13	-- Other semi-manufactured forms	CTSH
7108 20	- Monetary	<i>As specified for split subheadings</i>
ex 7108 20(a)	-- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex 7108 20(b)	-- Alloyed	CTSHS
ex 7108 20(c)	-- Other	CTSH
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex 7109(a)	- Semi-manufactured forms	CTHS
ex 7109(b)	- Other	CTH
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for split headings</i>
ex 7110(a)	- Flakes classified with powder	CTHS
ex 7110(b)	- Powder	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 7110(c)	- Unwrought forms, refined	CTHS; or change within this split heading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex 7110(d)	- Unwrought forms, alloyed	CTHS
ex 7110(e)	- Other unwrought forms	CTH; otherwise the origin of the goods of this split heading shall be the country where the materials were obtained in their natural or unprocessed state
ex 7110(f)	- Other	CTHS
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex 7111(a)	- Semi-manufactured forms	CTHS
ex 7111(b)	- Other	CTH
7112	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.	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<i>As specified for split headings</i>
ex 7113(a)	- Articles of jewellery	CTHS
ex 7113(b)	- Parts	CTH
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	<i>As specified for split headings</i>
ex 7114(a)	- Articles of goldsmiths' wares	CTHS
ex 7114(b)	- Parts	CTH
7115	Other articles of precious metal or of metal clad with precious metal.	CTH

HS 2012 Code	Description of goods	Primary rules
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH
7117	Imitation jewellery.	CTH
7118	Coin	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH
7202	Ferro-alloys.	CTH
7203	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.	CTH
7204	Ferrous waste and scrap; re-melting scrap ingots of iron or steel.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 7204(a)	- Ferrous waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 7204(b)	- Re-melting scrap ingots of iron or steel	The origin of the goods of this split heading shall be the country where the waste and scrap used to obtain them were derived from manufacturing or processing operations or from consumption
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel.	<i>As specified for subheadings</i>
7205 10	- Granules - Powders:	CTH
7205 21	-- Of alloy steel	<i>As specified for split subheadings</i>
ex 7205 21(a)	--- Mixed powders of alloy steel	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex 7205 21(b)	--- Unmixed powders of alloy steel	CTSH
7205 29	-- Other	<i>As specified for split subheadings</i>
ex 7205 29(a)	--- Other mixed powders	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex 7205 29(b)	--- Other unmixed powders	CTSH
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).	CTH
7207	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 7206
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	CTH

HS 2012 Code	Description of goods	Primary rules
7209	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.	CTH
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	<i>As specified for split headings</i>
ex 7210(a)	- Clad	CTHS
ex 7210(b)	- Plated or coated with tin, and printed or lacquered	CTH
ex 7210(c)	- Plated or coated with zinc, and corrugated	CTH
ex 7210(d)	- Other	CTH
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	<i>As specified for split headings</i>
ex 7211(a)	- Hot-rolled	CTH, except from heading 7208
ex 7211(b)	- Cold-rolled (cold-reduced)	CTHS, except from heading 7209
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	<i>As specified for split headings</i>
ex 7212(a)	- Clad	CTHS, except from heading 7210
ex 7212(b)	- Other	CTH, except from heading 7210
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 7214
7214	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.	CTH, except from heading 7213

HS 2012 Code	Description of goods	Primary rules
7215	Other bars and rods of iron or non-alloy steel.	CTH
7216	Angles, shapes and sections of iron or non-alloy steel.	<i>As specified for split headings</i>
ex 7216(a)	- Not further worked than hot-rolled	CTH, except from heading 7208, 7209, 7210, 7211 or 7212, and except from heading 7213, 7214 or 7215 when this change results from cutting or bending.
ex 7216(b)	- Not further worked than cold-rolled	CTH, except from heading 7209 or split heading ex 7211(b), and except from heading 7215 when this change results from cutting or bending.
ex 7216(c)	- Clad	CTHS
ex 7216(d)	- Other	CTH, except from headings 7208 to 7215
7217	Wire of iron or non-alloy steel.	CTH, except from headings 7213 to 7215; or change from headings 7213 to 7215, provided the material has been cold-formed.
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more.	<i>As specified for split headings</i>
ex 7219(a)	- Not further worked than hot-rolled	CTH
ex 7219(b)	- Not further worked than cold-rolled	CTHS
ex 7219(c)	- Clad	CTHS
ex 7219(d)	- Other	CTHS
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm.	<i>As specified for split headings</i>
ex 7220(a)	- Not further worked than hot-rolled	CTH, except from 7219

HS 2012 Code	Description of goods	Primary rules
ex 7220(b)	- Not further worked than cold rolled	CTHS
ex 7220(c)	- Clad	CTHS
ex 7220(d)	- Other	CTHS
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 7222
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	<i>As specified for split headings</i>
ex 7222(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 7221
ex 7222(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7219 or 7220 and except from heading 7221 or split heading ex 7222(a) when this change results from cutting or bending.
ex 7222(c)	- Bars and rods, angles, shapes and sections, not further worked than cold-rolled	CTH, except from split heading ex 7219(b) or ex 7220(b); or CTHS from split heading ex 7222(a)
ex 7222(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex 7222(e)	- Other bars and rods	CTH, except from heading 7221
ex 7222(f)	- Other angles, shape and sections	CTHS
7223	Wire of stainless steel.	CTH, except from 7221 to 7222; <u>or</u> change from headings 7221 to 7222, provided the material has been cold-formed.
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 7225(a)	- Not further worked than hot-rolled	CTH
ex 7225(b)	- Not further worked than cold-rolled	CTHS
ex 7225(c)	- Clad	CTHS
ex 7225(d)	- Other	CTH
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	<i>As specified for split headings</i>
ex 7226(a)	- Not further worked than hot-rolled	CTH, except from heading 7225
ex 7226(b)	- Not further worked than cold-rolled	CTHS, except from cold-rolled products of heading 7225
ex 7226(c)	- Clad	CTHS
ex 7226(d)	- Other	CTHS, except from the same subheading
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH, except from heading 7228
7228	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.	<i>As specified for split headings</i>
ex 7228(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 7227
ex 7228(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7225 or 7226, and except from heading 7227 or split heading ex 7228(a) when this change results from cutting or bending.
ex 7228(c)	- Bars and rods, angles, shapes and sections not further worked than cold-rolled	CTH, except from split heading ex 7225(b) or ex 7226(b) or CTHS from split heading ex 7228(a)
ex 7228(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex 7228(e)	- Other bars and rods	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 7228(f)	- Other angles, shapes and sections	CTHS
7229	Wire of other alloy steel.	CTH, except from headings 7227 to 7228; or change from headings 7227 to 7228, provided the material has been cold-formed.

CHAPTER 73

Articles of iron or steel

Chapter Note

For heading 7318, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7301	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	CTH
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 specialized for jointing or fixing rails.	CTH
7303	Tubes, pipes, and hollow profiles, of cast iron	CTH
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	<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	CTH

HS 2012 Code	Description of goods	Primary rules
7304 22	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas -- Drill pipe of stainless steel	CTH
7304 23	-- Other drill pipe	CTH
7304 24	-- Other, of stainless steel	CTH
7304 29	-- Other	CTH
7304 31	- Other, of circular cross-section, of iron or non-alloy steel : -- Cold-drawn or cold-rolled (cold-reduced)	CTH; or change from hollow profiles of subheading 7304 39
7304 39	-- Other - Other, of circular cross-section, of stainless steel :	CTH
7304 41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304 49
7304 49	-- Other - Other, of circular cross-section, of other alloy steel :	CTH
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
7305	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.	CTH

HS 2012 Code	Description of goods	Primary rules
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH
7308	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 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.	<i>As specified for split headings</i>
ex 7308(a)	- Structures	CTHS
ex 7308(b)	- Parts of structures	CTH
ex 7308(c)	- Other	CTH, except from headings 7208 to 7216, 7301, 7304 to 7306
7309	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.	CTH

HS 2012 Code	Description of goods	Primary rules
7310	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.	CTH
7311	Containers for compressed or liquefied gas, of iron or steel.	CTH
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH
7313	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.	CTH
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH
7315	Chain and parts thereof, of iron or steel.	CTH
7316	Anchors, grapnels and parts thereof, of iron or steel.	CTH
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH

HS 2012 Code	Description of goods	Primary rules
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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.	CTH
7320	Springs and leaves for springs, of iron or steel.	CTH
7321	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.	CTH
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
7324	Sanitary ware and parts thereof, of iron or steel.	CTH
7325	Other cast articles of iron or steel.	CTH
7326	Other articles of iron or steel	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7401	Copper mattes; cement copper (precipitated copper).	CTH
7402	Unrefined copper; copper anodes for electrolytic refining.	CTH
7403	Refined copper and copper alloys, unwrought.	<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 7405)	CTSH
7404	Copper waste and scrap.	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption

HS 2012 Code	Description of goods	Primary rules
7405	Master alloys of copper.	CTH
7406	Copper powders and flakes.	<i>As specified for subheadings</i>
7406 10	- Powders of non-lamellar structure	CTSH, except from split subheading ex 7406 20(a)
7406 20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>
ex 7406 20(a)	-- Powders of lamellar structure	CTSHS
ex 7406 20(b)	-- Flakes	CTH
7407	Copper bars, rods and profiles.	CTH
7408	Copper wire.	CTH
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	<i>As specified for split headings</i>
ex 7409(a)	- Cold-rolled	CTHS
ex 7409(b)	- Other	CTH
7410	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.	CTH
7411	Copper tubes and pipes.	CTH
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH
[7414]		

HS 2012 Code	Description of goods	Primary rules
7415	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.	CTH
[7416]		
[7417]		
7418	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.	CTH
7419	Other articles of copper.	<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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	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
7502	Unwrought nickel.	<i>As specified for subheadings</i>
7502 10	- Nickel, not alloyed	CTH
7502 20	- Nickel alloys	CTSH
7503	Nickel waste and scrap.	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption
7504	Nickel powders and flakes.	<i>As specified for split headings</i>
ex 7504(a)	- <u>Powders</u>	CTHS
ex 7504(b)	- <u>Flakes</u>	CTH
7505	Nickel bars, rods, profiles and wire.	CTSH
7505 11	- Bars, rods and profiles -- Of nickel, not alloyed	
7505 12	-- Of nickel alloys - Wire	

HS 2012 Code	Description of goods	Primary rules
7505 21	-- Of nickel, not alloyed	
7505 22	-- Of nickel alloys	
7506	Nickel plates, sheets, strip and foil.	<i>As specified for split headings</i>
ex 7506(a)	- <u>Nickel foil of a thickness less than 0.15 mm</u>	CTHS
ex 7506(b)	- <u>Other</u>	CTH
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	CTSH
	- Tubes and pipes:	
7507 11	-- Of nickel, not alloyed	
7507 12	-- Of nickel alloys	
7507 20	- Tube or pipe fittings	
7508	Other articles of nickel.	<i>As specified for split headings</i>
ex 7508(a)	- <u>Cloth, grill and netting, of nickel wire</u>	CTH
ex 7508(b)	- <u>Anodes for galvanization</u>	CTH, except for a change by tapping or piercing or the addition of hooks
ex 7508(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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7601	Unwrought aluminium	<i>As specified for subheadings</i>
7601 10	- Aluminium, not alloyed	<i>As specified for split subheadings</i>
ex 7601 10(a)	- Of a purity of 99.9 % or more	CTSHS
ex 7601 10(b)	- Other	CTH
7601 20	- Aluminium alloys	CTSH
7602	Aluminium waste and scrap	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption
7603	Aluminium powders and flakes	<i>As specified for subheadings</i>
7603 10	- Powders of non-lamellar structure	CTSH, except from split subheading ex 7603 20(a)
7603 20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>
ex 7603 20(a)	-- Powders of lamellar structure	CTSHS
ex 7603 20(b)	-- Flakes	CTH
7604	Aluminium bars, rods and profiles	CTH
7605	Aluminium wire	CTH

HS 2012 Code	Description of goods	Primary rules
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH
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.	<i>As specified for subheadings</i>
	- Not backed:	
7607 11	-- Rolled but not further worked	CTH
7607 19	-- Other	CTH
7607 20	- Backed	CTH
7608	Aluminium tubes and pipes.	CTH
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
7610	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.	<i>As specified for split headings</i>
ex 7610(a)	Structures	CTHS
ex 7610(b)	Parts of structures	CTH
ex 7610(c)	Other	CTH, except from heading 7604, 7605, 7606, 7608 or 7609

HS 2012 Code	Description of goods	Primary rules
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7613	Aluminium containers for compressed or liquefied gas.	CTH
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	CTH
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH
7616	Other articles of aluminium.	<i>As specified for subheadings</i>
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

HS 2012 Code	Description of goods	Primary rules
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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7801	Unwrought lead.	<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>
ex 7801 99(a)	Alloys	CTSH
ex 7801 99(b)	Other	CTH
7802	Lead waste and scrap	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption
[7803]		
7804	Lead plates, sheets, strip and foil; lead powders and flakes.	<i>As specified for split headings</i>
ex 7804(a)	- Lead foil	CTHS
ex 7804(b)	- Powders	CTHS
ex 7804(c)	- Flakes	CTHS, except from split heading ex 7804(b)
ex 7804(d)	- Other	CTHS
[7805]		

HS 2012 Code	Description of goods	Primary rules
7806	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7901	Unwrought zinc.	<i>As specified for split headings</i>
ex 7901(a)	- Alloys	CTHS
ex 7901(b)	- Other	CTH
7902	Zinc waste and scrap.	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption
7903	Zinc dust, powders and flakes.	<i>As specified for subheadings</i>
7903 10	- Zinc dust	CTH
7903 90	- Other	<i>As specified for split subheadings</i>
ex 7903 90(a)	-- Powders	CTSHS
ex 790390(b)	-- Other	CTH
7904	Zinc bars, rods, profiles and wire.	<i>As specified for split headings</i>
ex 7904(a)	- Bars, rods and profiles	CTH
ex 7904(b)	- Wire	CTHS
7905	Zinc plates, sheets, strip and foil.	CTH
[7906]		

HS 2012 Code	Description of goods	Primary rules
7907	Other articles of zinc.	<i>As specified for split headings</i>
ex 7907(a)	- Electroplating anodes	CTH, except for a change by tapping or piercing or the addition of hooks
ex 7907(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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8001	Unwrought tin	<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
8002	Tin waste and scrap	The origin of the goods of this heading shall be the country where they were derived from manufacturing or processing operations or from consumption.
8003	Tin bars, rods, profiles and wire	<i>As specified for split headings</i>
ex 8003(a)	Bars, rods, profiles	CTH
ex 8003(b)	Wire	CTHS
[8004]		
[8005]		
[8006]		
8007	Other articles of tin	<i>As specified for split headings</i>
ex 8007(a)	- Electroplating anodes	CTH, except for a change by tapping or piercing or the addition of hooks
ex 8007(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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8101	Tungsten (wolfram) and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex 8101(a)	- Alloys	CTHS
ex 8101(b)	- Refined tungsten	CTHS
ex 8101(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8101(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex 8101(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8101(f)	- Wire	CTHS
ex 8101(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8101(h)	- Tube or pipe fittings	CTHS
ex 8101(i)	- Powders	CTHS
ex 8101(j)	- Flakes	CTHS
ex 8101(k)	- Cables	CTHS
ex 8101(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
8102	Molybdenum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8102(a)	- Alloys	CTHS
ex 8102(b)	- Refined molybdenum	CTHS
ex 8102(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8102(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex 8102(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8102(f)	- Wire	CTHS
ex 8102(g)	- Tubes and pipes	CTH; or cold-rolling from articles of the same split heading.
ex 8102(h)	- Tube or pipe fittings	CTHS
ex 8102(i)	- Powders	CTHS
ex 8102(j)	- Flakes	CTHS
ex 8102(k)	- Cables	CTHS
ex 8102(l)	- Other	CTHS
8103	Tantalum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8103(a)	- Alloys	CTHS
ex 8103(b)	- Refined tantalum	CTHS
ex 8103(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8103(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8103(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex 8103(f)	- Wire	CTHS
ex 8103(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8103(h)	- Tube or pipe fittings	CTHS
ex 8103(i)	- Powders	CTHS
ex 8103(j)	- Flakes	CTHS
ex 8103(k)	- Cables	CTHS
ex 8103(l)	- Other	CTHS
8104	Magnesium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8104(a)	- Alloys	CTHS
ex 8104(b)	- Refined magnesium	CTHS
ex 8104(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8104(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex 8104(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex 8104(f)	- Wire	CTHS
ex 8104(g)	- Tubes and pipes	CTHS, or cold-rolling from articles of the same split heading
ex 8104(h)	- Tube or pipe fittings	CTHS
ex 8104(i)	- Powders	CTHS
ex 8104(j)	- Flakes	CTHS
ex 8104(k)	- Cables	CTHS
ex 8104(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8105(a)	- Alloys	CTHS
ex 8105(b)	- Refined cobalt	CTHS
ex 8105(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8105(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex 8105(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex 8105(f)	- Wire	CTHS
ex 8105(g)	- Tubes and pipes	CTHS; or cold- rolling from articles of the same split heading
ex 8105(h)	- Tube or pipe fittings	CTHS
ex 8105(i)	- Powders	CTHS
ex 8105(j)	- Flakes	CTHS
ex 8105(k)	- Cables	CTHS
ex 8105(l)	- Other	CTHS
8106	Bismuth and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8106(a)	- Alloys	CTHS
ex 8106(b)	- Refined bismuth	CTHS
ex 8106(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8106(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8106(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8106(f)	- Wire	CTHS
ex 8106(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex 8106(h)	- Tube or pipe fittings	CTHS
ex 8106(i)	- Powders	CTHS
ex 8106(j)	- Flakes	CTHS
ex 8106(k)	- Cables	CTHS
ex 8106(l)	- Other	CTHS
8107	Cadmium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8107(a)	- Alloys	CTHS
ex 8107(b)	- Refined cadmium	CTHS
ex 8107(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8107(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex 8107(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8107(f)	- Wire	CTHS
ex 8107(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex 8107(h)	- Tube or pipe fittings	CTHS
ex 8107(i)	- Powders	CTHS
ex 8107(j)	- Flakes	CTHS
ex 8107(k)	- Cables	CTHS
ex 8107(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
8108	Titanium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8108(a)	- Alloys	CTHS
ex 8108(b)	- Refined titanium	CTHS
ex 8108(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8108(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex 8108(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8108(f)	- Wire	CTHS
ex 8108(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8108(h)	- Tube or pipe fittings	CTHS
ex 8108(i)	- Powders	CTHS
ex 8108(j)	- Flakes	CTHS
ex 8108(k)	- Cables	CTHS
ex 8108(l)	- Other	CTHS
8109	Zirconium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8109(a)	- Alloys	CTHS
ex 8109(b)	- Refined zirconium	CTHS
ex 8109(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8109(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8109(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8109(f)	- Wire	CTHS
ex 8109(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8109(h)	- Tube or pipe fittings	CTHS
ex 8109(i)	- Powders	CTHS
ex 8109(j)	- Flakes	CTHS
ex 8109(k)	- Cables	CTHS
ex 8109(l)	- Other	CTHS
8110	Antimony and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8110(a)	- Alloys	CTHS
ex 8110(b)	- Refined antimony	CTHS
ex 8110(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8110(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex 8110(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex 8110(f)	- Wire	CTHS
ex 8110(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8110(h)	- Tube or pipe fittings	CTHS
ex 8110(i)	- Powders	CTHS
ex 8110(j)	- Flakes	CTHS
ex 8110(k)	- Cables	CTHS
ex 8110(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
8111	Manganese and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex 8111(a)	- Alloys	CTHS
ex 8111(b)	- Refined manganese	CTHS
ex 8111(c)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations
ex 8111(d)	- Bars and rods, other than those obtained simply by sintering profiles	CTHS
ex 8111(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex8111(f)	- Wire	CTHS
ex 8111(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex 8111(h)	- Tube or pipe fittings	CTHS
ex 8111(i)	- Powders	CTHS
ex 8111(j)	- Flakes	CTHS
ex 8111(k)	- Cables	CTHS
ex 8111(l)	- Other	CTHS
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	<i>As specified for split subheadings</i>
	- Beryllium:	
8112 12	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex 8112 12(a)	--- Alloys	CTSHS
ex 8112 12(b)	--- Refined beryllium	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8112 12(c)	--- Powders	CTSHS
8112 13	-- Waste and scrap	The origin of the goods of this subheading shall be the country where they were derived from manufacturing or processing operations or from consumption
8112 19	-- Other	<i>As specified for split subheadings</i>
ex 8112 19(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex 8112 19(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 19(c)	--- Wire	CTSHS
ex 8112 19(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 19(e)	--- Tube or pipe fittings	CTSHS
ex 8112 19(f)	--- Flakes	CTSHS
ex 8112 19(g)	--- Cables	CTSHS
ex 8112 19(h)	--- Other	CTSHS
	- Chromium	<i>As specified for split subheadings</i>
8112 21	--Unwrought, powders	
ex 8112 21(a)	-- Alloys	CTSHS
ex 8112 21(b)	-- Refined chromium	CTHS
ex 8112 21(c)	-- Powders	CTSHS
8112 22	-- Waste and scrap	The origin of the goods of this subheading shall be the country where they were derived from manufacturing or processing operations or from consumption
8112 29	--Other	
ex 8112 29(a)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex 8112 29(b)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 29(c)	-- Wire	CTSHS

HS 2012 Code	Description of goods	Primary rules
ex 8112 29(d)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 29(e)	-- Tube or pipe fittings	CTSHS
ex 8112 29(f)	-- Flakes	CTSHS
ex 8112 29(g)	-- Cables	CTSHS
ex 8112 29(h)	-- Other	CTSHS
	-Thallium:	
8112 51	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex 8112 51(a)	--- Alloys	CTSHS
ex 8112 51(b)	--- Refined metals	CTHS
ex 8112 51(c)	--- Powders	CTSHS
8112 52	-- Waste and scrap	The origin of the goods of this subheading shall be the country where they were derived from manufacturing or processing operations or from consumption
8112 59	-- Other	<i>As specified for split subheadings</i>
ex 8112 59(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex 8112 59(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 59(c)	--- Wire	CTSHS
ex 8112 59(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex 8112 59(e)	--- Tube or pipe fittings	CTSHS
ex 8112 59(f)	--- Flakes	CTSHS
ex 8112 59(g)	--- Cables	CTSHS
ex 8112 59(h)	--- Other	CTSHS
	- Other :	
8112 92	-- Unwrought; waste and scrap; powders	<i>As specified for split subheadings</i>
ex 8112 92(a)	--- Alloys	CTSHS
ex 8112 92(b)	--- Refined metals	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8112 92(c)	--- Waste and scrap	The origin of the goods of this split subheading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 8112 92(d)	--- Powders	CTSHS
8112 99	-- Other	<i>As specified for split subheadings</i>
ex 8112 99(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex 8112 99(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex 8112 99(c)	--- Wire	CTSHS
ex 8112 99(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex 8112 99(e)	--- Tube or pipe fittings	CTSHS
ex 8112 99(f)	--- Flakes	CTSHS
ex 8112 99(g)	--- Cables	CTSHS
ex 8112 99(h)	--- Other	CTSHS
8113	Cermets and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex 8113(a)	- Unwrought cermets	CTHS
ex 8113(b)	- Waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 81 13(c)	- Powders	CTHS
ex 8113(d)	- Flakes	CTHS
ex 8113(e)	- Bars and rods ,profiles	CTHS
ex 8113(f)	- Wire	CTHS
ex 8113(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split subheading.
ex 8113(h)	- Tube or pipe fittings	CTHS
ex 8113(i)	- Cables	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 8113(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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8201	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.	CTH
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	<i>As specified for subheadings</i>
8202 10	- Hand saws	CTH
8202 20	- Band saw blades	CTSH

HS 2012 Code	Description of goods	Primary rules
8202 31	- Circular saw blades (including slitting or slotting saw blades) : -- With working part of steel	CTSH
8202 39	-- Other, including parts	<i>As specified for split subheadings</i>
ex 8202 39(a)	-- Saw teeth and tooth segments for circular saws	CTH
ex 8202 39(b)	-- Other	CTSHS
8202 40	- Chain saw blades	<i>As specified for split subheadings</i>
ex 8202 40(a)	-- Saw teeth and tooth segments for chain saws	CTH
ex 8202 40(b)	-- Other	CTSHS
8202 91	- Other saw blades: -- Straight saw blades, for working metal	CTSH
8202 99	-- Other	CTSH
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTSH
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTSH
8205	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.	CTH

HS 2012 Code	Description of goods	Primary rules
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.	CTH
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	<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>
ex 8207 19(a)	-- Parts	CTH
ex 8207 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
8208	Knives and cutting blades, for machines or for mechanical appliances.	CTSH

HS 2012 Code	Description of goods	Primary rules
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CTH
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor.	CTH
8212	Razors and razor blades (including razor blade blanks in strips).	CTH
8213	Scissors, tailors' shears and similar shears, and blades therefor.	CTH
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).	CTH
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8301	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.	<i>As specified for subheadings</i>
8301 10	- Padlocks	<i>As specified for split subheadings</i>
ex 8301 10(a)	- Padlocks, key or combination	CTH
ex 830110(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>
ex 8301 20(a)	- Locks of a kind used for motor vehicles, key or combination	CTH
ex 8301 20(b)	- Locks of a kind used for motor vehicles, electrically operated	CTH, or change from subheading 8301 60

HS 2012 Code	Description of goods	Primary rules
8301 30	- Locks of a kind used for furniture	<i>As specified for split subheadings</i>
ex 8301 30(a)	- Locks of a kind used for furniture, key or combination	CTH
ex 8301 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>
ex 8301 40(a)	- Other Locks, key or combination	CTH
ex 8301 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
8302	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.	CTH
8303	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.	<i>As specified for split headings</i>
ex 8303(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
ex 8303(b)	Parts of base metal	CTH

HS 2012 Code	Description of goods	Primary rules
8304	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 9403.	CTH
8305	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.	CTH
8306	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.	CTH
8307	Flexible tubing of base metal, with or without fittings.	CTH
8308	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.	CTH

HS 2012 Code	Description of goods	Primary rules
8309	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.	CTH
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.	CTH
8311	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.	CTH

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 semi-conductor products’ for the purpose of heading 8473

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor 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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	<i>Primary rules</i>
ex 8443	Photocopying apparatus incorporating an optical system or of the contact type	CTH
ex 8473	Memory Modules	CTH or Assembly of semi-conductor products
ex 8482	Ball, roller or needle roller bearings, assembled	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 semi-conductor products’ for the purposes of headings 8504, 8517, 8518, 8523, 8525, 8529, 8535, 8536, 8537, 8541, 8542, 8543 and 8548

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor 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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 8501 (a)	- Crystalline silicon photovoltaic modules or panels	CTH, except from heading 8541
ex 8504 40	Converter modules; high efficiency step down switching voltage regulators	CTH or Assembly of semiconductor products
ex 8517 18	Transmission and reception semiconductor component; radio communication semiconductor component	CTH or Assembly of semiconductor products
ex 8517 70	Converters and other semiconductor products used in management of power supply dedicated to cellular phone applications	CTH or Assembly of semiconductor products
ex 85 18	Silicon microphone consisting of semiconductor based processor integrated circuits in combination with discrete sensor elements	CTH or Assembly of semiconductor products
ex 8523 59	Chipcard integrated circuit with integrated coil	CTH or Assembly of semiconductor products
ex 8525 80	Semiconductor imaging component	CTH or Assembly of semiconductor products
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH, except from heading 8529
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH, except from heading 8529
ex 8529 90	Parts of set top boxes intended for the reception and decoding of television signals	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
8535	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.	CTH, except from heading 8538; or Assembly of semiconductor products
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts.	CTH, except from heading 8538; or Assembly of semiconductor products
ex 8537 10	Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage <1000 V	CTH, except from heading 8538; or Assembly of semiconductor products
8541	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.	<i>As specified for split headings</i>
ex 8541 (a)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex 8541(b)	other	CTH or Assembly of semiconductor products
8542	Electronic integrated circuits	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
ex 8543 70	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 vice versa; Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning	CTH or Assembly of semiconductor products
ex 8548 90	Smartconnect modules including a communication controller and a secure Smart Card controller	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 semi-conductor products’ for the purposes of headings 9026, 9029 and 9031 ‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9026	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 9014, 9015, 9028 or 9032.	CTH, except from heading 9033; or Assembly of semi-conductor products
ex 9029 10	Device for measuring rotation (semi-conductor rotation sensor)	CTH, except from heading 9033; or Assembly of semi-conductor products
ex 9031 80	Semi-conductor based sensor for measuring geometric quantities by measuring the angle of a magnetic field	CTH, except from heading 9033; or Assembly of semi-conductor products

CHAPTER 91

Clocks and watches and parts thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTH
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101.	CTH
9103	Clocks with watch movements, excluding clocks of heading 9104.	CTH
9104	Instrument panel clocks and clocks of a similar type for vehicles aircraft, spacecraft or vessels.	CTH
9105	Other clocks.	CTH
9106	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).	CTH
9107	Time switches with clock or watch movement or with synchronous motor.	CTH
9108	Watch movements, complete and assembled.	CTH, except from ex 9110 (b)

HS 2012 Code	Description of goods	Primary rules
9109	Clock movements, complete and assembled.	CTH, except from ex 9110 (b)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	<i>As specified for split heading</i>
ex 9110(a)	Complete watch or clock movements, unassembled; rough watch or clock movements	CTH, except from heading 9114
ex 9110(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 ex 9110(a),
ex 9110(c)	Other	CTH, except from heading 9114
9111	Watch cases and parts thereof.	CTH or change from blanks
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	CTH or change from blanks
9113	Watch straps, watch bands and watch bracelets, and parts thereof.	<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
9114	Other clock or watch parts.	CTH

CHAPTER 92

Musical instruments; parts and accessories of such articles

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	CTH, except from 9209
9202	Other string musical instruments (for example, guitars, violins, harps).	CTH, except from 9209
[9203]		
[9204]		
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	CTH, except from 9209
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH, except from 9209
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	CTH, except from 9209
9208	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.	CTH, except from 9209

HS 2012 Code	Description of goods	Primary rules
9209	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.	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 9305

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 9307

- (a) The country of origin of a good or part produced from a blank for heading 9307 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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 9301(a)	Rifles, carbines and continuous-fire weapons	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; 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.
ex 9301(b)	Other	CTH
9302	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; 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 .
9303	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).	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; 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.
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	<i>As specified for split headings</i>
ex 9304(a)	Guns, rifles and pistols	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; 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 .
ex 9304(b)	Other	CTH

HS 2012 Code	Description of goods	Primary rules
9305	Parts and accessories of articles of headings 9301 to 9304.	CTH
9306	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.	<i>As specified for subheadings</i>
	- Shotgun cartridges and parts thereof; air gun pellets	
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>
ex 9306 90(a)	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war	CTSHS
ex 9306 90(b)	Parts	CTH
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	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.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof.	<i>As specified for subheadings</i>
ex 9401	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

HS 2012 Code	Description of goods	Primary rules
9401 20	- Seats of a kind used for motor vehicles	<i>As specified for subheading 9401 10</i>
9401 30	- Swivel seats with variable height adjustment	<i>As specified for subheading 9401 10</i>
9401 40	- Seats other than garden seats or camping equipment, convertible into beds	<i>As specified for subheading 9401 10</i>
	- Seats of cane, osier, bamboo or similar materials	
9401 51	-- Of bamboo or rattan	<i>As specified for subheading 9401 10</i>
9401 59	-- Other	<i>As specified for subheading 9401 10</i>
	- Other seats, with wooden frames:	
9401 61	-- Upholstered	<i>As specified for subheading 9401 10</i>
9401 69	-- Other	<i>As specified for subheading 9401 10</i>
	- Other seats, with metal frames:	
9401 71	-- 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
9402	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.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
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
9403	Other furniture and parts thereof.	<i>As specified for subheadings</i>
ex 9403	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	<i>As specified for subheading 9403 10</i>
	- Furniture of other materials, including cane, osier, bamboo or similar materials	
9403 81	-- Of bamboo or rattan	<i>As specified for subheading 9403 10</i>

HS 2012 Code	Description of goods	Primary rules
9403 89	-- Other	<i>As specified for subheading 9403 10</i>
9403 90	- Parts	CTH
9404	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.	CTH
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<i>As specified for split headings.</i>
ex 9405(a)	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.	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
ex 9405(b)	other	CTH
9406	Prefabricated buildings.	CTH

Toys, games and sports requisites; parts and accessories thereof**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
[9501]		
[9502]		
9503	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	<i>As specified for split headings</i>
ex 9503(a)	Finished garments for dolls	Complete making-up
ex 9503(b)	Unfinished garments and textile clothing accessories for dolls	Manufacture from yarn
ex 9503(c)	Toy musical instruments and apparatus	CTHS
ex 9503(d)	Other	CTH
9504	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.	<i>As specified for split headings</i>
ex 9504(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

HS 2012 Code	Description of goods	Primary rules
ex 9504(b)	- Parts and accessories	CTH
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	<i>As specified for split headings</i>
ex 9505(a)	- Festive , carnival or other entertainment articles, including conjuring tricks and novelty jokes, other than parts and accessories	CTHS
ex 9505(b)	- Parts and accessories	CTH
9506	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.	<i>As specified for split headings</i>
ex 9506(a)	- Golf clubs	CTH, or change from blanks of heads that are not further worked than roughly shaped.
ex 9506(b)	- Other	CTH
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites.	CTH
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, menageries and theatres.	CTH

Miscellaneous manufactured articles**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9601	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).	<i>As specified for split heading</i>
ex 9601(a)	worked ivory and other worked materials	CTH
ex 9601(b)	Articles	CTHS
9602	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 3503) and articles of unhardened gelatin.	<i>As specified for split headings</i>
ex 9602(a)	- Worked vegetable or mineral carving materials	CTH
ex 9602(b)	- Articles of vegetable or mineral carving materials	CTHS
9603	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).	CTH

HS 2012 Code	Description of goods	Primary rules
9604	Hand sieves and hand riddles.	CTH
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH, except when resulting only from putting up in sets
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	CTH
9607	Slide fasteners and parts thereof.	<i>As specified for subheadings</i>
9607 11	- Slide fasteners: -- 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
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.	<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

HS 2012 Code	Description of goods	Primary rules
9608 60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608 10</i>
9608 91	- Other	
9608 91	-- Pen nibs and nib points	CTSH
9608 99	-- Other	CTSH
9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chinks and tailors' chinks.	<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
9610	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH
9611	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.	CTH
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.	<i>As specified for subheadings</i>
9612 10	- Ribbons	CTH
9612 20	- Ink-pads	CTH
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<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

HS 2012 Code	Description of goods	Primary rules
9613 20	- Pocket lighters, gas fuelled, refillable	<i>As specified for subheading 9613 10</i>
9613 80	- Other lighters	<i>As specified for subheading 9613 10</i>
9613 90	- Parts	CTH
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	<i>As specified for split headings</i>
ex 9614 (a)	Roughly shaped blocks of wood or root, for the manufacture of pipes and pipe bowls	CTH
ex 9614 (b)	Pipes and pipe bowls	CTHS
ex 9614 (c)	- Other	CTH
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof.	CTH
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	CTH
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	<i>As specified for split headings</i>
ex 9617(a)	Vacuum flasks and other vacuum vessels, complete with cases	CTHS
ex 9617(b)	Parts thereof other than glass inners	CTH
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex 9619(a)	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	Manufacture from fibres
ex 9619(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 9701, 9702, 9703 and 9706:

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9701	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	CTH
9702	Original engravings, prints and lithographs.	CTH
9703	Original sculptures and statuary, in any material.	CTH
9704	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.	<i>As specified for split headings</i>
ex 9704(a)	Collections	The origin of the goods of this split heading shall be the country of nationality of the proprietor of the collection.
ex 9704(b)	Other	CTH

HS 2012 Code	Description of goods	Primary rules
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.	<i>As specified for split headings</i>
ex 9705(a)	Collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	The origin of the goods of this split heading shall be the country where the piece was discovered.
ex 9705(b)	Collections	The origin of the goods of this split heading shall be the country of nationality of the proprietor of the collection.
9706	Antiques of an age exceeding one hundred years.	The origin of the goods of this heading shall be the country where they were produced or created.

ANNEX 22-02 – DA

APPLICATION FOR AN INFORMATION CERTIFICATE INF 4 AND INFORMATION CERTIFICATE INF 4

Application for an information certificate INF 4

- Supplier (name, full address, country)
- Consignee (name, full address, country)
- Invoice Numbers
- Item Number, Mark and Numbers, Number and kind of packages, Description of goods
- Gross mass (kg) or other measure (l, m³, etc...)
- Declaration by the supplier

Information certificate INF 4

- Supplier (name, full address, country)
- Consignee (name, full address, country)
- Invoice Numbers
- Item Number, Mark and Numbers, Number and kind of packages, Description of goods
- Gross mass (kg) or other measure (l, m³, etc...)
- Customs endorsement
- Declaration by the supplier

ANNEX 22-03 - 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 45 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 46(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 48, 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-process¹;

¹ See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

- (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-process²;
- (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;

²

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (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	Manufacture in which:

	products of animal origin, not elsewhere specified or included;	- all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar ³ 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 foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
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 ⁴ 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 ⁵ 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

³ See Introductory Note 4.2.

⁴ See Introductory Note 4.2.

⁵ See Introductory Note 4.2.

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 of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	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
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - 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 - 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
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	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar ⁶ 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 ⁷ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which - the individual weight of sugar ⁸ 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 ⁹ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - 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 - the individual weight of sugar ¹⁰ 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 ¹¹ and the materials of Chapter 4 used does not exceed 60% of the weight of final product

⁶ See Introductory Note 4.2.

⁷ See Introductory Note 4.2.

⁸ See Introductory Note 4.2.

⁹ See Introductory Note 4.2.

¹⁰ See Introductory Note 4.2.

¹¹ See Introductory Note 4.2.

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 ¹² 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:	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar ¹³ 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 ¹⁴ 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 ¹⁵) 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

¹² See Introductory Note 4.2.

¹³ See Introductory Note 4.2.

¹⁴ See Introductory Note 4.2.

¹⁵ See Introductory Note 4.2.

		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 or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
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) ¹⁶ <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 minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ¹⁷ <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) ¹⁸ <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	Operations of refining and/or one or more specific process(es) ¹⁹ <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

¹⁶ For the special conditions relating to “specific processes”, see Introductory Notes 8.1 and 8.3.

¹⁷ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

¹⁸ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

¹⁹ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

	not coloured		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ²⁰ <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 metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter "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 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide <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 sulphur dioxide <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 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate <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 disodium tetraborate pentahydrate <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
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	(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
	- Mercury compounds of 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 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i>	(b) Other beneficiary countries 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 <i>or</i>

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For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

		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
ex Chapter 29	Organic chemicals; 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
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	(a) LDCs	(b) Other beneficiary countries

	their halogenated, sulphonated, nitrated or nitrosated derivatives	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	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 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	(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 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	(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-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	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' ²¹ 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 <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 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	(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

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

		ex-works price of the product	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 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 3803	Refined tall oil	(a) LDCs Refining of crude tall oil <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 Refining of crude tall oil <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 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <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 Purification by distillation or refining of raw spirits of sulphate turpentine <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
3806 30	Ester gums	(a) LDCs Manufacture from resin acids <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 resin acids <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 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <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 Distillation of wood tar <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
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	(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
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 <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 3823 <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

3824 60	Sorbitol other than that of sub-heading 2905 44	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. 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 and except materials of sub-heading 2905 44. 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
ex Chapter 39	Plastics and articles thereof; except for:	(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 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	(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 50% of the ex-works price of the product ²² <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 50% of the ex-works price of the product ²³ <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
	- Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <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 from polycarbonate of tetrabromo-(bisphenol A) <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 3920	Ionomer sheets or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <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 a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <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

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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.

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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.

ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ²⁴ <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 highly-transparent polyester-foils with a thickness of less than 23 micron ²⁵ <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,	

²⁴ 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%.

²⁵ 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 furskin	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	Manufacture from wood of any heading, except drawn wood of heading 4409

	pegs or pins for footwear		
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 ²⁶ ()	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving ²⁷ () <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 or twisting, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <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 ²⁸ ()
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	

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

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

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

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 ⁽²⁹⁾	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving ⁽³⁰⁾ <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 <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 ⁽³¹⁾
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 ⁽³²⁾	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving ⁽³³⁾ <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 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 ⁽³⁴⁾
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	
5306 to 5308	Yarn of other vegetable	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁵⁾	

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

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

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

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

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

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

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

	textile fibres; paper yarn		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(a) LDCs Weaving ⁽³⁶⁾ <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 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 ⁽³⁷⁾
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽³⁸⁾	
5407 and 5408	Woven fabrics of man-made filament yarn:	(a) LDCs Weaving ⁽³⁹⁾ <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 by coating <i>or</i> Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product <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 ⁽⁴⁰⁾
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
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 ⁽⁴¹⁾	

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

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

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

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

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

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

5512 to 5516	Woven fabrics of man-made staple fibres:	(a) LDCs Weaving (⁴²) <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 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(⁴³)
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <i>or</i> Flocking accompanied by dyeing or printing (⁴⁴)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	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 (⁴⁵)	
	- Other	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(⁴⁶)	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs Any non-woven process including needle punching	(b) Other beneficiary countries Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with		

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

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

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

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

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

	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 (⁴⁷)	
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 (⁴⁸)	
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(⁴⁹)	
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 ⁵⁰ 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 (⁵¹) <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 <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two

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

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

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

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

			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 ⁵²)
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 ⁵³)	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating	
	- 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	

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

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

		<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 (⁵⁴):	
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 (⁵⁵)-	
	- 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 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	(a) LDCs Weaving(⁵⁶)	(b) 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>

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

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	and/or weft, or flat woven with multiple warp and/or weft of heading 5911		Weaving accompanied by dyeing or by coating Only the following fibres may be used: - coir yarn - yarn of polytetrafluoroethylene ⁵⁷ , - 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 ⁵⁸ , - yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁵⁹ , - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid
	- Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving (⁶⁰) <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 form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (⁶¹)(⁶²)
	- 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) (⁶³)	

57

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

58

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

59

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

60

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

61

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

62

See Introductory Note 7.

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 ^{64, 65} (⁶⁴)(⁶⁵)
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 ^{66, 67} (⁶⁶)(⁶⁷)
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) ^{68, 69} (⁶⁸)(⁶⁹)
	- 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) ⁷⁰	
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% of the ex-works price of the product,

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁵ See Introductory Note 7.

⁶⁶ See Introductory Note 7.

⁶⁷ See Introductory Note 7.

⁶⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁹ See Introductory Note 6.

⁷⁰ See Introductory Note 6.

			accompanied by making-up (including cutting) ⁽⁷¹⁾
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 ⁽⁷²⁾ <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 ⁽⁷³⁾ ⁽⁷⁴⁾	
	- Other	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 ⁽⁷⁵⁾ ⁽⁷⁶⁾	
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 ⁽⁷⁷⁾	
	- 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) ⁽⁷⁸⁾	
	- 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) ⁽⁷⁹⁾
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.;		

⁷¹ See Introductory Note 7.

⁷² See Introductory Note 7.

⁷³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁴ See Introductory Note 7.

⁷⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁶ See Introductory Note 7.

⁷⁷ See Introductory Note 7.

⁷⁸ See Introductory Note 7.

⁷⁹ 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) ⁸⁰ ()
	- 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 ^{81, 82} () ()	
	-- 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) ⁸³ ()	(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) ⁸⁴ ()
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) ^{85, 86} () () <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	

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

⁸¹ See Introductory Note 7.

⁸² 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.

⁸³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁸⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁸⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁸⁶ 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 ⁸⁷	
	– 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 and rods, angles, shapes	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207

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	and sections of iron or non-alloy steel	
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 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

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 equipment of heading 8512	(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
8519	Sound recording and sound	(a)	(b)

	reproducing apparatus	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	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 television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing 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

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 heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating 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
8548	Waste and scrap of primary cells, primary batteries and electric accumulators;	(a) LDCs Manufacture in which the value of all	(b) Other beneficiary countries Manufacture in which the value of all the

	spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	the materials used does not exceed 70% of the ex-works price of the product	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 apparatus, other than such elements of glass not optically worked	(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
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 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)	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or	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

	clothes cleaning	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 22-04 – DA

MATERIALS EXCLUDED FROM REGIONAL CUMULATION⁸⁸⁸⁹

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group IV ⁹⁰ 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 0710 40 00 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried Sweetcorn (uncooked or cooked by steaming or boiling in water) frozen	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter			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 sugar and chemically pure sucrose, and other sugars, sugar syrups,	X	X	

⁸⁸ Materials for which a 'X' is indicated

⁸⁹ 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.

⁹⁰ 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.

	artificial honey and caramel			
1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	X
ex 1806 10	Cocoa powder, containing 65% or more by weight of sucrose/isoglucose	X	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	X
1901 90 91 1901 90 99	Other food preparations than preparations for infant use, put up for retail sale, than mixes and doughs for the preparation of bakers' wares of heading 1905 and than malt extract	X	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
2001 90 30	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	X	X	X
2003 10	Mushrooms of the genus <i>Agaricus</i> , prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
2005 80 00	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	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 93 2008 97 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	X
ex 2101 20	Preparations with a basis of tea or maté	X	X	X
2106 90 92 2106 90 98	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances and than compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages and other than flavoured or coloured sugar syrups	X	X	X
2204 30	Grape must other than grape must with fermentation prevented or arrested by the			X

	addition of alcohol			
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 10 00	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
2905 43 00	Mannitol	X	X	X
2905 44	D-glucitol (sorbitol)	X	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
3505 10	Dextrins and other modified starches	X	X	X

ANNEX 22-05 – 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 22-11 – DA

INTRODUCTORY NOTES 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

PART I

INTRODUCTORY NOTES

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"> – all the materials of Chapter 4 used are wholly obtained, – all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and – the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	–
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"> – all the materials of Chapter 6 used are wholly obtained, and – the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: – all the fruit and nuts used are wholly obtained, and – the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	–
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 products	Manufacture from non-modified 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"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	—
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"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	—
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained 	—
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid		

	form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
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"> - 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 	-
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	-
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, 	-

		<p>except that of the product, and</p> <ul style="list-style-type: none"> - 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 	
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	-
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	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	-
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;	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	

	except for:		
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: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	–
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: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	–
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	–
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or	Manufacture:	–

	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	<ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which all the chicory used is wholly obtained 	
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"> – from materials of any heading, except that of the product, and – 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 	–
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which all the grapes or materials derived from grapes used are wholly obtained 	–
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and – in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating 	–
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except heading 2207 or 2208, and 	–

		– in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: – from materials of any heading, except heading 2207 or 2208, and – 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	–
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	Manufacture in which: – all the cereals, sugar or molasses, meat or milk used are originating, and – all the materials of Chapter 3 used are wholly obtained	–
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	Operations of refining and/or one or more specific process(es) ⁹¹	

⁹¹ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

	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	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 minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁹² 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) ⁹³ 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	
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) ⁹⁴ 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 minerals	Operations of refining and/or one or more specific process(es) ⁹⁵ or Other operations in which all the materials	

⁹²

For the special conditions relating to 'specific processes', see Introductory Note 7.2.

⁹³

For the special conditions relating to 'specific processes', see Introductory Note 7.2.

⁹⁴

For the special conditions relating to 'specific processes', see Introductory Note 7.2.

⁹⁵

For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

		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) ⁹⁶ 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) ⁹⁷ 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 radioactive elements or of isotopes; 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
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

⁹⁶ For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

⁹⁷ For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

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 consisting of mixtures of natural products), 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	
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) ⁹⁸ or Other operations in which all the materials	

⁹⁸ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

		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) ⁹⁹ 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 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

⁹⁹ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

			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 3004	Medicaments (excluding goods 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"> - 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 - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-

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 (5)	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	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	- Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	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, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter	Tanning or dyeing extracts;	Manufacture from materials of any	Manufacture in

32	tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	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	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 ¹⁰⁰	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 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ¹⁰¹ 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	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

¹⁰⁰ 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.

¹⁰¹ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

	or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	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
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) ¹⁰² 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 character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 However, these materials 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 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		

¹⁰² For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

	starches); glues based on starches, or on dextrans 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 their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that	Manufacture in which the value of all the materials used

		their total value does not exceed 30 % of the ex-works price of the product	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	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- 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:		
	- The following of this heading: - - Prepared binders for foundry moulds or cores based on natural resinous products - - Naphthenic acids, their water-insoluble salts and their esters - - Sorbitol other than that of heading 2905 - - 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 - - Ion exchangers - - Getters for vacuum tubes - - Alkaline iron oxide for the purification of gas - - Ammoniacal gas liquors and	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

	<p>spent oxide produced in coal gas purification</p> <ul style="list-style-type: none"> - - Sulphonaphthenic acids, their water-insoluble salts and their esters - - Fusel oil and Dippel's oil - - Mixtures of salts having different anions - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, 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	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹⁰³ 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	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 ¹⁰⁴	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

¹⁰³ 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.

¹⁰⁴ 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.

ex3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	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 ¹⁰⁵	
	- Polyester	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 and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex3916, ex3917, ex3920 and ex3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other:		
	- - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹⁰⁶ 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
- - Other	Manufacture in which the value of all the materials of Chapter 39 used does not	Manufacture in which the	

¹⁰⁵ 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.

¹⁰⁶ 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.

		exceed 20 % of the ex-works price of the product ¹⁰⁷	value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3916 and ex3917	Profile shapes and tubes	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3920	- Ionomer sheets or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹⁰⁸	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	

¹⁰⁷ 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.

¹⁰⁸ 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 %.

ex4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex4302	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 furskin	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	
ex4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex4410 to ex4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex4418	- 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	
ex4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	-
ex4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	-
ex4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

ex4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	-
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹⁰⁹ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	-
5007	Woven fabrics of silk or of silk waste:		

¹⁰⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	- Incorporating rubber thread	Manufacture from single yarn ¹¹⁰	
	- Other	<p>Manufacture from¹¹¹:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from¹¹²:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	–
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn ¹¹³	

¹¹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	- Other	<p>Manufacture from¹¹⁴:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	<p>Manufacture from¹¹⁵:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	-
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn ¹¹⁶	
	- Other	<p>Manufacture from¹¹⁷:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not 	

¹¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>carded or combed or otherwise prepared for spinning,</p> <ul style="list-style-type: none"> – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</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	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from¹¹⁸:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	–
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ¹¹⁹	
	- Other	<p>Manufacture from¹²⁰:</p> <ul style="list-style-type: none"> – coir yarn – jute yarn – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile 	

¹¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<p>pulp, or</p> <p>– paper</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from¹²¹:</p> <p>– raw silk or silk waste, carded or combed or otherwise prepared for spinning,</p> <p>– natural fibres, not carded or combed or otherwise prepared for spinning,</p> <p>– chemical materials or textile pulp, or</p> <p>– paper-making materials</p>	–
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ¹²²	
	- Other	<p>Manufacture from¹²³:</p> <p>– coir yarn,</p> <p>– natural fibres,</p> <p>– man-made staple fibres, not carded or combed or otherwise prepared for spinning,</p> <p>– chemical materials or textile pulp, or</p> <p>– paper</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent</p>	

¹²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		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	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹²⁴ : <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	–
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn ¹²⁵	
	- Other	Manufacture from ¹²⁶ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

¹²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹²⁷ : – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials	–
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from ¹²⁸ : – natural fibres, or – chemical materials or textile pulp 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	
	- Other	Manufacture from ¹²⁹ : – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp	–
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	

¹²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	- Other	Manufacture from ¹³⁰ : <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	-
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹³¹ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	-
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	Manufacture from ¹³² : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	-
Chapter 57	Carpets and other textile floor coverings:		
	- Of needleloom felt	Manufacture from ¹³³ : <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of</p>	

¹³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		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	
	- Of other felt	Manufacture from ¹³⁴ : – natural fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	–
	- Other	Manufacture from ¹³⁵ : – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn ¹³⁶	
	- Other	Manufacture from ¹³⁷ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating,	

¹³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		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	
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: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	–
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting	Manufacture from yarn ¹³⁸	

¹³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	of a coating or covering applied on a textile backing, whether or not cut to shape		
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	<p>Manufacture from¹³⁹:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	- Knitted or crocheted fabrics	<p>Manufacture from¹⁴⁰:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp 	–
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered;	Manufacture from yarn	

¹³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	painted canvas being theatrical scenery, studio back-cloths or the like	or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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	Manufacture from yarn or waste fabrics or rags of heading 6310	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ¹⁴¹ : - coir yarn, - the following materials: - - yarn of polytetrafluoroethylene ¹⁴² , - - 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 ¹⁴³ , - - yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), - - glass fibre yarn, coated with phenol	

¹⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

¹⁴³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

		resin and gimped with acrylic yarn ¹⁴⁴ , - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanediethanol and isophthalic acid, - - natural fibres, - - man-made staple fibres not carded or combed or otherwise processed for spinning, or - - chemical materials or textile pulp	
	- Other	Manufacture from ¹⁴⁵ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	-
Chapter 60	Knitted or crocheted fabrics	Manufacture from ¹⁴⁶ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	-
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- 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	Manufacture from yarn ¹⁴⁷¹⁴⁸	
	- Other	Manufacture from ¹⁴⁹ : - natural fibres, - man-made staple fibres, not	-

¹⁴⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

¹⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁸ See Introductory Note 6.

¹⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ¹⁵⁰¹⁵¹	
ex6202, ex6204, ex6206, ex6209 and ex6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ¹⁵² or 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 ¹⁵³	
ex6210 and ex6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ¹⁵⁴ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹⁵⁵	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ¹⁵⁶¹⁵⁷ or 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 ¹⁵⁸	
	- Other	Manufacture from unbleached single yarn ¹⁵⁹¹⁶⁰	

¹⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁵¹ See Introductory Note 6.

¹⁵² See Introductory Note 6.

¹⁵³ See Introductory Note 6.

¹⁵⁴ See Introductory Note 6.

¹⁵⁵ See Introductory Note 6.

¹⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁵⁷ See Introductory Note 6.

¹⁵⁸ See Introductory Note 6.

¹⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁶⁰ See Introductory Note 6.

		or Making up, followed 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 all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn ¹⁶¹ or 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 ¹⁶²	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ¹⁶³ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹⁶⁴	
	- 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	Manufacture from yarn ¹⁶⁵	
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.; other		

¹⁶¹ See Introductory Note 6.

¹⁶² See Introductory Note 6.

¹⁶³ See Introductory Note 6.

¹⁶⁴ See Introductory Note 6.

¹⁶⁵ See Introductory Note 6.

	furnishing articles:		
	- Of felt, of nonwovens	Manufacture from ¹⁶⁶ : – natural fibres, or – chemical materials or textile pulp	–
	- Other:		
	- - Embroidered	Manufacture from unbleached single yarn ¹⁶⁷¹⁶⁸ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	- - Other	Manufacture from unbleached single yarn ¹⁶⁹¹⁷⁰	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹⁷¹ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	–
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from ¹⁷²¹⁷³ : – natural fibres, or – chemical materials or textile pulp	–
	- Other	Manufacture from unbleached single	

¹⁶⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁶⁷ See Introductory Note 6.

¹⁶⁸ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

¹⁶⁹ See Introductory Note 6.

¹⁷⁰ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

¹⁷¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁷² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁷³ See Introductory Note 6.

		yarn ¹⁷⁴¹⁷⁵	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹⁷⁶	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	

¹⁷⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁷⁵ See Introductory Note 6.

¹⁷⁶ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

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	
ex6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex6812	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	
ex6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex7003, ex7004 and ex7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ¹⁷⁷	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind	Manufacture from materials of any heading, except that of the product	

¹⁷⁷

SEMII - Semiconductor Equipment and Materials Institute Incorporated.

	used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex7019	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	
ex7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex7102, ex7103 and ex7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	

	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex7107, ex7109 and ex7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex7224, 7225 to 7228	Semi-finished products, 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 of heading 7206, 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	
ex7301	Sheet piling	Manufacture from materials of heading 7206	

7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole 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, 7218 or 7224	
ex7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, 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	
ex7315	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: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		

	- Refined copper	Manufacture from materials of any heading, except that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste and scrap	Manufacture from materials of any heading, except that of the product	
ex7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials 	-

	aluminium	(including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	–
7801	Unwrought lead:		
	- Refined lead	Manufacture from 'bullion' or 'work' lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	–
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	–

8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
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	
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	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example; for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	-
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	-
ex8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example; hair clippers, butchers'	Manufacture from materials of any heading, except that of the product.	

	or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex8302	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	
ex8306	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: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing	Manufacture:	Manufacture in which the

	equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	<ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	value of all the materials used does not exceed 25 % of the ex-works price of the product
ex8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of

		same heading as the product used does not exceed 25 % of the ex-works price of the product	the product
ex8443	Printers, for office machines (for example automatic data processing machines, word-processing machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating 	-
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8456, 8457 to 8465 and ex8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8456 and ex 8466	- water-jet cutting machines; - parts and accessories of water-jet cutting machines	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	<ul style="list-style-type: none"> - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	photoresist coated substrates; parts and accessories thereof		
	- moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8504	Power supply units for automatic	Manufacture in which the value of all the materials used does not exceed 40 % of	

	data-processing machines	the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528 ;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	or 8521		
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.		
	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- "Smart cards" with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	–	
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 	Manufacture in which the value of all the materials used does not exceed 25 %

	video recording or reproducing apparatus;	— the value of all the non-originating materials used does not exceed the value of all the originating materials used	of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1000 Volt	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 Volt; connectors for optical fibres, optical fibre bundles or cables		
	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 %

	not exceeding 1000 Volt	— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	of the ex-works price of the product
	- Connectors for optical fibres, optical fibre bundles or cables		
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-- of ceramics	Manufacture from materials of any heading, except that of the product	
	-- of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits:		
	- Monolithic integrated circuits	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		OR The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant	
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % 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 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	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		
	- Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	- - Not exceeding 50 cm ³	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	- - Exceeding 50 cm ³	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of

			the product
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex8804	Rotocrafts	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of

			the product
ex Chapter 90	Optical, cinematographic, photographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		the originating materials used	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or		

	veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for	Manufacture in which the value of all the	

	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 9014, 9015, 9028 or 9032	materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 	Manufacture in which the value of all the materials used does not exceed 30 %

		40 % of the ex-works price of the product	of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	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	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex9401 and ex9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> – the value of the cloth does not exceed 25 % of the ex-works price of the product, and – all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex9503	- Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex9506	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	
ex9601 and ex9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product	
ex9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided 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 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 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: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
ex9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

ANNEX 22-13 – 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.

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).

Danish Version

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. ... (1)), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i . . . (2).

German Version

Der Ausführer (Ermächtigter Ausführer ; Bewilligungs-Nr. . . . (1)) der Waren, auf die sich dieses Handels-papier bezieht, erklärt, daß diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte . . . (2) Ursprungswaren sind.

Greek Version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. . . . (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής . . . (2).

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 . . . (2) preferential origin.

French Version

L'exportateur des produits couverts par le présent document (autorisation douanière n° . . . (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (2).

Italian Version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. . . . (1)) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale . . . (2).

Dutch Version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ()), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële . . . oorsprong zijn (2).

Portugese Version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n° . . . ()), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial . . . (2).

Finnish Version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o . . . ()) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja . . . alkuperätuotteita (2).

Swedish Version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... ()) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande . . . ursprung (2).

►⁽²⁾ *Bulgarian version*

Износителят на продуктите, обхванати от този документ (митническо разрешение №⁽¹⁾), декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială...⁽²⁾.◀

►⁽³⁾ *Croatian version*

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ...⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...⁽²⁾ preferencijalnog podrijetla. ◀

.....

(Place and date)⁽³⁾

.....

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)⁽⁴⁾

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 117 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

