

[Annex referred to in **Art DA-II-2-02**]

INTRODUCTORY NOTES AND LIST OF SUBSTANTIAL PROCESSING OR WORKING OPERATIONS CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS

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.

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.

The following is a list of examples of finishing operations:

— 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,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale ‘ready made’.

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing.

In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

2. Application of the rules in this Annex

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

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

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

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

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

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

2.5 For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise

specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10% of the ex-works price of the good.

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

3. Glossary

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

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

**LIST OF SUBSTANTIAL PROCESSING OR WORKING OPERATIONS
CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS AS
REFERRED TO IN [Art DA-II-2-02]**

CHAPTER 2

Chapter residual rule applicable to mixtures:

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

Chapter notes:

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

HS 2012 Code	Description of goods	Primary rules
02.01	Meat of bovine animals, fresh or chilled.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.02	Meat of bovine animals, frozen	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.03	Meat of swine, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
02.04	Meat of sheep or goats, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering.

CHAPTER 4

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
ex04.08	- <u>Birds' eggs, not in shell, dried, and egg yolks, dried</u>	The origin shall be the country where drying (after breaking and separation where appropriate) of: - birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 - birds' eggs, not in shell, other than dried, falling within code ex 0408 - egg yolks, other than dried, falling within CN code ex 0408

CHAPTER 9

Chapter residual rule applicable to mixtures:

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

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
	- Coffee, not roasted:	
0901.11	-- Not decaffeinated	The origin shall be the country where the goods of this subheading were obtained in their natural or unprocessed state.
0901.12	-- Decaffeinated	The origin shall be the country where the goods of this subheading were obtained in their natural or unprocessed state.
	- Coffee, roasted	
0901.21	-- Not decaffeinated	CTSH
0901.22	-- Decaffeinated	CTSH

CHAPTER 14

Chapter residual rule applicable to mixtures:

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

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
ex14.04	Cotton linters, bleached	The origin shall be the country where the product is made from raw cotton, the value of which does not exceed 50% of the ex-works price of the product

CHAPTER 17

Sugars and sugar confectionery

Chapter residual rule applicable to mixtures:

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

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	CC
17.02	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>
ex17.02(a)	- <u>Chemically pure lactose, maltose, glucose and fructose</u>	CTHS
ex17.02(b)	- <u>Other</u>	CC

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

CHAPTER 20

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 heading 20.09 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
ex20.09	Grape juice	CTH, except from grape must of heading 22.04

CHAPTER 22

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 wine (heading 22.04), vermouth (heading 22.05) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

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

HS 2012 Code	Description of goods	Primary rules
ex22.04	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	The origin shall be the country where the grapes grew.

HS 2012 Code	Description of goods	Primary rules
ex22.05	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204.

CHAPTER 34

Chapter note:

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

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

CHAPTER 35

Chapter note:

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

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

Chapter 42

HS 2012 Code	Description of goods	Primary rules
ex42.03	-Articles of apparel of leather or of composition leather	Complete making-up

Chapter 49

HS 2012 Code	Description of goods	Primary rules
ex49.10	Ceramic calendars of any kind, printed, including calendar clocks, 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 uses

CHAPTER 50
Silk

Chapter Note :

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

HS 2012 Code	Description of goods	Primary rules
50.01	Silk-worm cocoons suitable for reeling.	CTH
50.02	Raw silk (not thrown).	CTH
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
50.04	Silk yarn (other than 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

HS 2012 Code	Description of goods	Primary rules
50.05	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
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	<i>As specified for split headings</i>
ex50.06(a)	<u>Silk-worm gut</u>	CTH
ex50.06(B)	<u>Other</u>	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
50.07	Woven fabrics of silk or of silk waste	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations.

CHAPTER 51

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

Chapter Note :

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

HS 2012 Code	Description of goods	Primary rules
51.01	Wool, not carded or combed	<i>As specified for split headings</i>
ex51.01(A)	- Greasy, including fleece-washed wool:	CTH

HS 2012 Code	Description of goods	Primary rules
ex51.01(B)	-degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product
ex 51.01(C)	-carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50% of the ex-works price of the product
51.02	Fine or coarse animal hair, not carded or combed.	CTH
51.03	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 51.03(A)	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50% of the ex-works price of the product
ex51.03(B)	other	CTH
51.04	Garnetted stock of wool or of fine or coarse animal hair.	CTH
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH
51.06	Yarn of carded wool, 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

HS 2012 Code	Description of goods	Primary rules
51.07	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>
51.08	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>
51.09	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>

HS 2012 Code	Description of goods	Primary rules
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or 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
51.11	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
51.12	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
51.13	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

HS 2012 Code	Description of goods	Primary rules
52.01	Cotton, not carded or combed.	<i>As specified for split headings</i>
ex52.01(A)	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
ex52.01(B)	other	CTH
52.02	Cotton waste (including yarn waste and garnetted stock).	CTH
52.03	Cotton, carded or combed.	CTH

HS 2012 Code	Description of goods	Primary rules
52.04	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>
52.05	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>
52.06	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 2012 Code	Description of goods	Primary rules
52.07	Cotton yarn (other than sewing thread) 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
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.10	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 Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.11	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
52.12	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**

HS 2012 Code	Description of goods	Primary rules
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CTH
53.02	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
53.03	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
[53.04]		
53.05	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
53.06	Flax yarn.	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

HS 2012 Code	Description of goods	Primary rules
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	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
53.08	Yarn of other vegetable textile fibres; paper yarn.	<i>As specified for split headings</i>
ex53.08(A)	-Yarn of other vegetable textile fibres	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
ex53.08(B)	-paper yarn	CTH
53.09	Woven fabrics of flax.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	<i>As specified for split headings</i>
ex53.11(A)	Woven fabrics of other vegetable textile fibres	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex53.11(B)	woven fabrics of paper yarn	CTH

CHAPTER 54

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

HS 2012Code	Description of goods	Primary rules
54.01	Sewing thread of man-made filaments, whether or 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
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	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

HS 2012Code	Description of goods	Primary rules
54.03	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>
54.04	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>
54.05	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 2012Code	Description of goods	Primary rules
54.06	Man-made filament yarn (other than sewing thread), 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
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 55
Man-made staple fibres

Chapter Note :

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

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

HS 2012 Code	Description of goods	Primary rules
55.08	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>
55.09	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>
55.10	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>

HS 2012 Code	Description of goods	Primary rules
55.11	Yarn (other than sewing thread) of man-made staple fibres, 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
55.12	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
55.13	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
55.14	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
55.15	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
55.16	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.

HS 2012 Code	Description of goods	Primary rules
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neeps.	Manufacture from fibres
56.02	Felt, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex56.02(a)	- <u>Felt: printed, dyed (including dyed white)</u>	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations
ex56.02(B)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex56.02(C)	- <u>Other</u>	Manufacture from fibres
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex56.03(a)	- <u>Nonwovens: printed, dyed (including dyed white)</u>	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations
ex56.02(B)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex56.03(C)	- <u>Other</u>	Manufacture from fibres
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	<i>As specified for split headings</i>
ex 56.04 (A)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 56.04 (B)	-other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CTH
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CTH

HS 2012 Code	Description of goods	Primary rules
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, 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

HS 2012 Code	Description of goods	Primary rules
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	CTH
57.02	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
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	CTH
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Manufacture from fibres
57.05	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

HS 2012 Code	Description of goods	Primary rules
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.01(a)	- <u>Fabrics: printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.01(B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.01(C)	- <u>Other</u>	Manufacture from yarn
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.02(a)	- <u>Fabrics: printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.02 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.02(C)	- <u>Other</u>	Manufacture from yarn
58.03	Gauze, other than narrow fabrics of heading No. 58.06	<i>As specified for split headings</i>
ex58.03(a)	- <u>Gauze, other than narrow fabrics of heading 58.06: printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.03(B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.03(C)	- <u>Other</u>	Manufacture from yarn
58.04	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 No. 60.02.	<i>As specified for split headings</i>
ex58.04(a)	- <u>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02: printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.04 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.04(C)	- <u>Other</u>	Manufacture from yarn
58.05	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 58.05 (A)	- printed or dyed	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.05 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 58.05 (C)	-other	Manufacture from yarn
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.06(a)	- <u>printed or dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.06 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.06(C)	- other	Manufacture from yarn
58.07	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>
ex58.07(a)	- <u>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)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.07 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.07(C)	- <u>Other</u>	Manufacture from yarn
58.08	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>
ex58.08(a)	- <u>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)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.08 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.08(c)	- <u>Other</u>	Manufacture from yarn
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, 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>
ex58.09(a)	- <u>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included : printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.09 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.09(c)	- <u>Other</u>	Manufacture from yarn
58.10	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

HS 2012 Code	Description of goods	Primary rules
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10	<i>As specified for split headings</i>
ex58.11(a)	- <u>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10: printed, dyed (including dyed white)</u>	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.01 (B)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.11(C)	- <u>Other</u>	Manufacture from yarn

CHAPTER 59

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

HS 2012 Code	Description of goods	Primary rules
59.01	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
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from yarn
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
59.04	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
59.05	Textile wall coverings.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
59.06	Rubberised textile fabrics, other than those of heading No. 59.02.	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
59.07	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

HS 2012 Code	Description of goods	Primary rules
59.08	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
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Manufacture from yarn or fibres
59.10	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
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	<i>As Specified for split headings</i>
ex59.11(A)	- <u>polishing discs or rings other than of felt</u>	Manufacture from yarn, waste fabrics or rags falling within CN code 6310
ex59.11(B)	- <u>Other</u>	Manufacture from yarn or fibres

CHAPTER 60
Knitted or crocheted fabrics

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

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

CHAPTER 61
Articles of apparel and clothing accessories,
knitted or crocheted

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

HS 2012 Code	Description of goods	Primary rules
61.03	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>
ex61.03(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.03(B)	- other	Manufacture from yarn
61.04	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>
ex61.04(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.04(B)	- other	Manufacture from yarn
61.05	Men's or boys' shirts, knitted or crocheted.	<i>As specified for split headings</i>
ex61.05(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.05(B)	- other	Manufacture from yarn
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<i>As specified for split headings</i>
ex61.06(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.06(B)	- other	Manufacture from yarn
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.07(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.07(B)	- other	Manufacture from yarn
61.08	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>
ex61.08(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.08(B)	- other	Manufacture from yarn
61.09	T-shirts, singlets and other vests, knitted or crocheted.	<i>As specified for split headings</i>
ex61.09(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex61.09(B)	- other	Manufacture from yarn
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.10(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.10(B)	- other	Manufacture from yarn
61.11	Babies' garments and clothing accessories, knitted or crocheted.	<i>As specified for split headings</i>
ex61.11(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.11(B)	- other	Manufacture from yarn
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	<i>As specified for split headings</i>
ex61.12(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.12(B)	- other	Manufacture from yarn
61.13	Garments, made up of knitted or crocheted fabrics of Heading 59.03, 59.06 or 59.07.	<i>As specified for split headings</i>
ex61.13(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.13(B)	- other	Manufacture from yarn
61.14	Other garments, knitted or crocheted.	<i>As specified for split headings</i>
ex61.14(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.14(B)	- other	Manufacture from yarn
61.15	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>
ex61.15(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.15(B)	- other	Manufacture from yarn
61.16	Gloves, mittens and mitts, knitted or crocheted.	<i>As specified for split headings</i>
ex61.16(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.16(B)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
61.17	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>
ex61.17(A)	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making-up
ex61.17(B)	- other	Manufacture from yarn

CHAPTER 62

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

HS 2012 Code	Description of goods	Primary rules
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.03.	<i>As specified for split headings</i>
ex62.01 (A)	-finished or complete	Complete making-up
ex62.01 (B)	-unfinished or incomplete	Manufacture from yarn
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.04.	<i>As specified for split headings</i>
ex 62.02 (A)	-finished or complete	Complete making-up
ex 62.02 (B)	-unfinished or incomplete	Manufacture from yarn
62.03	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>
ex62.03 (A)	-finished or complete	Complete making-up
ex62.03 (B)	-unfinished or incomplete	Manufacture from yarn
62.04	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>
ex62.04 (A)	-finished or complete	Complete making-up
ex62.04 (B)	-unfinished or incomplete	Manufacture from yarn
62.05	Men's or boys' shirts.	<i>As specified for split headings</i>
ex62.05 (A)	-finished or complete	Complete making-up
ex62.05 (B)	-unfinished or incomplete	Manufacture from yarn
62.06	Women's or girls' blouses, shirts and shirt-blouses.	<i>As specified for split headings</i>
ex62.06 (A)	-finished or complete	Complete making-up
ex62.06 (B)	-unfinished or incomplete	Manufacture from yarn
62.07	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>
ex62.07 (A)	-finished or complete	Complete making-up
ex62.07 (B)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
62.08	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>
ex62.08 (A)	-finished or complete	Complete making-up
ex62.08 (B)	-unfinished or incomplete	Manufacture from yarn
62.09	Babies' garments and clothing accessories.	<i>As specified for split headings</i>
ex62.09 (A)	-finished or complete	Complete making-up
ex62.09 (B)	-unfinished or incomplete	Manufacture from yarn
62.10	Garments, made up of fabrics of Heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<i>As specified for split headings</i>
ex62.10 (A)	-finished or complete	Complete making-up
ex62.10 (B)	-unfinished or incomplete	Manufacture from yarn
62.11	Track suits, ski suits and swimwear; other garments.	<i>As specified for split headings</i>
ex62.11 (A)	-finished or complete	Complete making-up
ex62.11 (B)	-unfinished or incomplete	Manufacture from yarn
62.12	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>
ex62.12 (A)	-finished or complete	Complete making-up
ex62.12 (B)	-unfinished or incomplete	Manufacture from yarn
62.13	Handkerchiefs.	<i>As specified for split headings</i>
ex62.13 (A)	-embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex62.13 (B)	-other	Manufacture from yarn
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	<i>As specified for split headings</i>
ex62.14 (A)	-embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex62.14 (B)	-other	Manufacture from yarn
62.15	Ties, bow ties and cravats.	<i>As specified for split headings</i>
ex62.15 (A)	-finished or complete	Complete making-up
ex62.15 (B)	-unfinished or incomplete	Manufacture from yarn
62.16	Gloves, mittens and mitts.	<i>As specified for split headings</i>
ex62.16 (A)	-finished or complete	Complete making-up
ex62.16 (B)	-unfinished or incomplete	Manufacture from yarn
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 62.12.	<i>As specified for split headings</i>
ex62.17 (A)	-finished or complete	Complete making-up
ex62.17 (B)	-unfinished or incomplete	Manufacture from yarn

CHAPTER 63

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

HS 2012 Code	Description of goods	Primary rules
63.01	Blankets and travelling rugs.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.01 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.01 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.01 (C)	--- unembroidered	Complete making-up
ex63.01 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.01 (E)	---unembroidered	Manufacture from yarn
ex63.01 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.02	Bed linen, table linen, toilet linen and kitchen linen.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.02 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.02 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.02 (C)	--- unembroidered	Complete making-up
ex63.02 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.02 (E)	---unembroidered	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
ex63.02 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.03 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.03 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.03 (C)	--- unembroidered	Complete making-up
ex63.03 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.03 (E)	---unembroidered	Manufacture from yarn
ex63.03 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.04	Other furnishing articles, excluding those of Heading 94.04.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.04 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.04 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.04 (C)	--- unembroidered	Complete making-up
ex63.04 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.04 (E)	---unembroidered	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
ex63.04 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.05	Sacks and bags, of a kind used for the packing of goods.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.05 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.05 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.05 (C)	--- unembroidered	Complete making-up
ex63.05 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.05 (E)	---unembroidered	Manufacture from yarn
ex63.05 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
63.06	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:	
ex63.06 (A)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.06 (B)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other tarpaulins, awnings and camping goods:	
	-- knitted or crocheted	
ex63.06 (C)	--- unembroidered	Complete making-up
ex63.06 (D)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	

HS 2012 Code	Description of goods	Primary rules
ex63.06 (E)	---unembroidered	Manufacture from yarn
ex63.06 (F)	--- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex63.06 (G)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
63.07	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
63.08	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
63.09	Worn clothing and other worn articles.	Collection and packing for shipment
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	CTH

CHAPTER 64

HS 2012 Code	Description of goods	Primary rules
64.01	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 64.06
64.02	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 64.06
64.03	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 64.06
64.04	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 64.06
64.05	Other footwear.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06

CHAPTER 69

HS 2012 Code	Description of goods	Primary rules
ex69.11 to ex69.13	Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles; 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

CHAPTER 71

HS 2012 Code	Description of goods	Primary rules
ex71.17	Ceramic imitation jewellery, 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

CHAPTER 72

Iron and steel

Definition

For the purposes of this Chapter, the expressions "cold-rolled (cold-reduced)" and "cold-formed" mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not

include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

Chapter Note

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

HS 2012 Code	Description of goods	Primary rules
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH
72.02	Ferro-alloys.	CTH
72.03	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
72.04	Ferrous waste and scrap; re-melting scrap ingots of iron or steel.	<i>As specified for split headings</i>
ex72.04(a)	- <u>Ferrous waste and scrap</u>	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex72.04(b)	- <u>Re-melting scrap ingots of iron or steel</u>	The origin shall be the country where the waste and scrap used to obtain the remelting scrap ingots of this split heading are derived from manufacturing or processing operations or from consumption
72.05	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>
ex7205.21(a)	--- <u>Mixed powders of alloy steel</u>	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.21(b)	--- <u>Unmixed powders of alloy steel</u>	CTSH
7205.29	-- Other	<i>As specified for split subheadings</i>
ex7205.29(a)	--- <u>Other mixed powders</u>	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.29(b)	--- <u>Other unmixed powders</u>	CTSH
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	CTH
72.07	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 72.06
72.08	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
72.09	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
72.10	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>
ex72.10(a) ex72.10(b)	- <u>Clad</u> - <u>Plated or coated with tin, and printed or lacquered</u>	CTHS CTH
ex72.10(c)	- <u>Plated or coated with zinc, and corrugated</u>	CTH
ex72.10(d)	- <u>Other</u>	CTH
72.11	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>
ex72.11(a)	- <u>Hot-rolled</u>	CTH, except from heading 72.08
ex72.11(b)	- <u>Cold-rolled (cold-reduced)</u>	CTHS, except from heading 72.09
72.12	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>
ex72.12(a)	- <u>Clad</u>	CTHS, except from 72.10
ex72.12(b)	- <u>Other</u>	CTH, except from heading 72.10
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 72.14
72.14	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 72.13
72.15	Other bars and rods of iron or non-alloy steel.	CTH
72.16	Angles, shapes and sections of iron or non-alloy steel.	<i>As specified for split headings</i>
ex72.16(a)	- <u>Not further worked than hot-rolled</u>	CTH, except from heading 72.08, 72.09, 72.10, 72.11 or 72.12, and except from heading 72.13, 72.14 or 72.15 when this change results from cutting or bending.
ex72.16(b)	- <u>Not further worked than cold-rolled</u>	CTH, except from heading 72.09 or split heading ex72.11(b), and except from heading 72.15 when this change results from cutting or bending.
ex72.16(c)	- <u>Clad</u>	CTHS
ex72.16(d)	- <u>Other</u>	CTH, except from headings 72.08 to 72.15
72.17	Wire of iron or non-alloy steel.	CTH, except from headings 72.13 to 72.15; or change from headings 72.13 to 72.15, provided the material has been cold-formed.

HS 2012 Code	Description of goods	Primary rules
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	<i>As specified for split headings</i>
ex72.19(a) ex72.19(b)	- <u>Not further worked than hot-rolled</u> - <u>Not further worked than cold-rolled</u>	CTH CTHS
ex72.19(c) ex72.19(d)	- <u>Clad</u> - <u>Other</u>	CTHS CTHS
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	<i>As specified for split headings</i>
ex72.20(a) ex72.20(b) ex72.20(c) ex72.20(d)	- <u>Not further worked than hot-rolled</u> - <u>Not further worked than cold rolled</u> - <u>Clad</u> - <u>Other</u>	CTH, except from 72.19 CTHS CTHS CTHS
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	<i>As specified for split headings</i>
ex72.22(a)	- <u>Bars and rods, not further worked than hot-rolled</u>	CTH, except from heading 72.21
ex72.22(b)	- <u>Angles, shapes and sections, not further worked than hot-rolled</u>	CTH, except from heading 72.19 or 72.20 and except from heading 72.21 or split heading ex72.22(a) when this change results from cutting or bending.
ex72.22(c)	- <u>Bars and rods, angles, shapes and sections, not further worked than cold-rolled</u>	CTH, except from split-heading ex72.19(b) or ex7220(b); or CTHS from split heading ex72.22(a)
ex72.22(d)	- <u>Bars and rods, angles, shapes and sections, clad</u>	CTHS
ex72.22(e)	- <u>Other bars and rods</u>	CTH, except from heading 72.21
ex72.22(f)	- <u>Other angles, shape and sections</u>	CTHS
72.23	Wire of stainless steel.	CTH, except from 72.21 to 72.22; <u>or</u> change from headings 72.21 to 72.22, provided the material has been cold-formed.
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	<i>As specified for split headings</i>
ex72.25(a) ex72.25(b)	- <u>Not further worked than hot-rolled</u> - <u>Not further worked than cold-rolled</u>	CTH CTHS
ex72.25(c) ex72.25(d)	- <u>Clad</u> - <u>Other</u>	CTHS CTH

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

CHAPTER 73

Articles of iron or steel

Chapter Note

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

HS 2012 Code	Description of goods	Primary rules
73.01	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

HS 2012 Code	Description of goods	Primary rules
73.02	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
73.03	Tubes, pipes, and hollow profiles, of cast iron	CTH
73.04	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
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
73.05	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
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	<i>As specified for split headings</i>
ex73.08(a) ex73.08(b) ex73.08(c)	- <u>Structures</u> - <u>Parts of structures</u> - <u>Other</u>	CTHS CTH CTH, except from headings 72.08 to 72.16, 73.01, 73.04 to 73.06
73.09	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
73.10	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
73.11	Containers for compressed or liquefied gas, of iron or steel.	CTH
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH
73.13	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
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH
73.15	Chain and parts thereof, of iron or steel.	CTH
73.16	Anchors, grapnels and parts thereof, of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH
73.19	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
73.20	Springs and leaves for springs, of iron or steel.	CTH
73.21	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
73.22	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
73.23	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
73.24	Sanitary ware and parts thereof, of iron or steel.	CTH
73.25	Other cast articles of iron or steel.	CTH
73.26	Other articles of iron or steel	CTH

CHAPTER 82

Primary Rule: Goods or parts produced from blanks

- (a) **The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured**

to final shape and dimension, provided, in its imported condition, the blank from which it was produced:

- (i) was not capable of functioning, and
- (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;

(b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

HS 2012 Code	Description of goods	Primary rules
82.01	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
82.02	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
	- Circular saw blades (including slitting or slotting saw blades) :	
8202.31	-- With working part of steel	CTSH
8202.39	-- Other, including parts	<i>As specified for split subheadings</i>
ex8202.39(a)	-- <u>Saw teeth and tooth segments for circular saws</u>	CTH
ex8202.39(b)	-- <u>Other</u>	CTSHS
8202.40	- Chain saw blades	<i>As specified for split subheadings</i>
ex8202.40(a)	-- <u>Saw teeth and tooth segments for chain saws</u>	CTH
ex8202.40(b)	-- <u>Other</u>	CTSHS
	- Other saw blades:	
8202.91	-- Straight saw blades, for working metal	CTSH
8202.99	-- Other	CTSH
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTSH
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTSH

HS 2012 Code	Description of goods	Primary rules
82.05	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
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	CTH
82.07	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>
ex8207.19(a)	-- <u>Parts</u>	CTH
ex8207.19(b)	-- <u>Other</u>	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

Chapter 84

Primary Rule: Parts and accessories produced from blanks:

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

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

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

'Assembly of semiconductor products' means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted

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.

HS 2012 Code	Description of goods	Primary rules
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	<i>As specified for split headings</i>
ex8473(A)	Memory Modules	CTH or Assembly of semiconductor products
ex84.73(B)	-- Other	CTH
84.82	Ball or roller bearings	<i>As specified for subheadings</i>
8482.10	- Ball bearings	CTH, or change to this subheading by assembly of parts, preceded by heat treatment and grinding (if necessary), of the inner or outer ring of split heading 8482.99(b)
8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	As specified for heading 8482.10
8482.30	- Spherical roller bearings	As specified for heading 8482.10
8482.40	- Needle roller bearings	As specified for heading 8482.10
8482.50	- Other cylindrical roller bearings	As specified for heading 8482.10
8482.80	- Other, including combined ball/roller bearings	As specified for heading 8482.10
	- Parts:	
8482.91	-- Balls, needles and rollers	CTH
8482.99	-- Other	<i>As specified for split subheadings</i>
ex8482.99(a)	-- <u>Finished inner or outer rings of ball or roller bearings</u>	CTH; or change from split subheading ex8482.99 (b)
ex8482.99(b)	-- <u>Inner and outer rings, turned or forged, but not subject to heat treatment and/or grinding</u>	CTH
ex8482.99(c)	-- <u>Other parts of ball or roller bearings</u>	CTH
ex84.43	Photocopying apparatus incorporating an optical system or of the contact type	CTH

Chapter 85

Primary Rule: Parts and accessories produced from blanks:

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

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

‘Assembly of semiconductor products’ means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted

Chapter Notes

Note 1: Collection of parts:

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

Note 2: Assembly of the collection of parts:

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

Note 3: Disassembly of goods:

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

HS 2012 Code	Description of goods	Primary rules
ex 85.01 (A)	- Crystalline silicon photovoltaic modules or panels	CTH, except from heading 85.41
85.27	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 85.29
85.28	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 85.29

HS 2012 Code	Description of goods	Primary rules
85.35	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 85.38 or Assembly of semiconductor products
85.36	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 85.38 or Assembly of semiconductor products
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, 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 No. 85.17.	CTH, except from heading 85.38 or Assembly of semiconductor products
85.41	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.	
ex85.41 (A)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex85.41(B)	other	CTH or Assembly of semiconductor products
85.42	Electronic integrated circuits	CTH or Assembly of semiconductor products

Chapter 90

Definition of ‘assembly of semiconductor products’ for the purposes of headings 90.26 and 90.31

‘Assembly of semiconductor products’ means a change from chips, dice or other semiconductor products to chips, dice or other semiconductor products that are packaged or mounted onto a common medium for connection or connected and then mounted

HS 2012 Code	Description of goods	Primary rules
90.26	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 No. 90.14, 90.15, 90.28 or 90.32.	CTH, except from heading 90.33 or Assembly of semiconductor products

90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	CTH, except from heading 90.33 or Assembly of semiconductor products
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CHAPTER 91

HS 2012 Code	Description of goods	Primary rules
ex91.13	Watch straps, watch bands and watch bracelets, and parts thereof, of textiles	CTH

CHAPTER 94

HS 2012 Code	Description of goods	Primary rules
ex94.01 and ex94.03	Ceramic seats (other than those falling within CN code 9402) 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
ex94.05	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, nameplates 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