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TRADE AND DEVELOPMENT BOARD

**GENERALIZED SYSTEM OF PREFERENCES**

**Scheme of Estonia**

The UNCTAD secretariat has received a communication from the Government of Estonia concerning its scheme of the Generalized System of Preferences (GSP), as attached.

**Excerpt from the Customs Tariffs Act of October 14, 1997**

(consolidated text as of January 1, 2003)

RT<sup>1</sup> I 1997, 78/79, 1321,

entered into force 22 November 1997,

amended by the following Act:

RT I 2002, 92, 528 – entered into force 01.01.2003.

§12. Unilateral preferential customs tariff rates

(1) Unilateral preferential customs tariff rates are applied in respect of goods originating from countries in respect of which the republic of Estonia applies the Generalized System of Preferences.

(2) Unilateral preferential customs tariff rates may be established for goods originating from countries which apply most-favoured-nation treatment on goods of Estonian origin and do not restrict the importation of goods of Estonian origin with discriminatory measures.

(3) If unilateral preferential customs tariff rates are not established for goods originating from countries in respect of which the republic of Estonia applies the Generalized System of Preferences, the customs tariff rates applied on the basis of the most-favoured-nation treatment are applied.

(4) Unilateral preferential customs tariff rates applicable in Estonia in respect of goods originating from least developed countries, as identified by the United Nations, shall be zero.

(RT I 2002, 92, 528 – entered into force 01.01.2003)

(5) Provided that the conditions specified in subsection 6 of this section exist, the unilateral preferential customs tariff rates applicable in Estonia in respect of goods originating from a developing country and any other territory equivalent to such country, as identified by the United Nations Conference on Trade and Development, shall be half of the customs tariff rates applied on the basis of the most-favoured-nation treatment.

(RT I 2002, 92, 528 – entered into force 01.01.2003)

(6) Unilateral preferential customs tariff rates are applied in respect of goods originating from a developing country and any other territory equivalent to such country under the conditions that its gross domestic product (GDP) per capita according to the data of the World Bank is lower than the corresponding indicator in Estonia and the import of goods from the corresponding country in a calendar year does not exceed 60 per cent of the total exchange of goods between Estonia and the corresponding country.

(RT I 2002, 92, 528 – entered into force 01.01.2003)

(7) The Government of the Republic shall, by a regulation, establish the list of least developed countries, as well as developing countries and any other territories equivalent to such countries, in respect of goods originating from which the unilateral preferential customs tariff rates established by this section shall apply.

(RT I 2002, 92, 528 – entered into force 01.01.2003)

<sup>1</sup> RT = *Riigi Teataja* = *State Gazette*

**Excerpts of the Customs Code of October 17, 2001**

(consolidated text as of January 1, 2003)

RT<sup>1</sup> I 2001, 88, 531,

entered into force 1 July 2002,

amended by the following Act:

16.10.2002 entered into force 01.01.2003 - RT I 2002, 92, 528.

§ 42. Goods wholly obtained or produced in a country

(1) Goods originating in a country shall be those wholly obtained or produced in that country.

(2) Goods wholly obtained or produced in a country are:

- 1) mineral resources extracted within that country;
- 2) plants and plant products harvested therein;
- 3) live animals and birds born and raised therein;
- 4) products derived from live animals and birds raised therein;
- 5) products of hunting or fishing carried on therein;
- 6) products of sea-fishing and other products taken from outside the territorial sea of the country by vessels registered or entered in the register of ships in that country and flying its flag;
- 7) goods obtained or produced on board factory ships from the products referred to in clause 6) of this subsection originating in that country, provided that such factory ships are registered or entered in the register of ships in that country and fly its flag;
- 8) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
- 9) waste, scrap products and used articles if they were collected therein and are fit only for the recovery of raw materials;

10) goods which are produced therein exclusively from the products, goods or articles specified in clauses 1)-9) of this subsection or from their derivatives at any stage of production.

(3) For the purposes of clauses (2) 1)-5) and 9) of this section, “country” covers the territorial sea of the country.

#### § 43. Determination of origin of goods produced in more than one country

(1) Goods the production of which involved more than one country are deemed to originate in the country in which:

1) the goods underwent the last, substantial, economically justified processing or working resulting in the manufacture of a new product;

2) the goods underwent an important stage of manufacture, or

3) a processing was used which added considerable value to the product.

(2) Substantial processing or working means that the resulting product is classified based on the ENC under a different heading than the heading under which the materials used in the manufacture of the product would fall.

(3) Notwithstanding the change of the heading of the ENC, the origin of the goods shall not change upon application of subsection (2) of this section as a result of the following operations:

1) operations which guarantee the good state of the goods during transport and storage;

2) simple operations like removal of dust, sifting or screening, sorting, assembling, washing, cutting;

3) changes of packing, breaking up and assembly of packages, and also simple placing in bags, cases or boxes, fixing to a board or other similar surfaces, and other simple packing operations;

4) affixing of marks, labels or other distinguishing signs to the products or their packaging;

5) simple assembly of parts of the product to constitute a complete product;

6) combination of two or more operations specified in clauses 1)-5) of this subsection.

#### § 46. Application of preferential rules of origin

(1) The rules on preferential origin shall lay down the conditions governing acquisition of origin which goods must fulfil in order to apply the measures specified in clauses 38 (3) 4) and 5) of this Code. The rules of preferential origin shall:

1) in the case of international agreements specified in clause 38 (3) 4) of this Code, be determined in those agreements;

2) in the case of goods benefiting from the preferential tariff measures specified in clause 38 (3) 5) of this Code, be determined in this Code.

(16.10.2002 entered into force 01.01.2003 - RT I 2002, 92, 528)

(2) The Form A certificates of origin used in applying the Generalized System of Preferences and the procedure for issue and completion of Form A certificates of origin shall be established by a regulation of the Government of the Republic.

#### § 46<sup>1</sup>. Definition of goods originating in beneficiary country

(1) For application of favourable tariff treatment arising from the Generalized System of Preferences to goods originating in a least developed country or developing country within the meaning of the Customs Tariffs Act, or any other territory equivalent to such country (hereinafter beneficiary country), the following goods shall be deemed to originate in such country:

1) goods wholly obtained or produced in a beneficiary country within the meaning of § 42 of this Code;

2) goods produced in a beneficiary country in the production of which material not originating in such country was used, provided that the material has been processed in the beneficiary country to a sufficient extent within the meaning of § 46<sup>2</sup> of this Code.

(2) The provisions of clauses 42 (2) 6) and 7) of this Code apply as condition for the preferential origin of goods only with regard to a ship

1) which at least to the extent of 50 % belongs to citizens of a beneficiary country, or to a company whose head office is located in such country, and the head of the company, the chairman of the management body or supervisory board and the majority of members of both bodies of such company are citizens of such country. In the case of a company, more than one-half of the shares of the company must directly or indirectly belong to a beneficiary country, the legal persons in public law of such country or the citizens of such country;

2) the master and officers of which are citizens of a beneficiary country;

3) more than 75 % of the crew of which are citizens of a beneficiary country.

(16.10.2002 entered into force 01.01.2003 - RT I 2002, 92, 528)

#### § 46<sup>2</sup>. Conditions for use of material not originating in beneficiary country

(1) Goods produced in a beneficiary country in the production of which material not originating in such country is used is deemed to be processed to a sufficient extent if the goods have passed an essential and economically justified process or operation, or

if the proportion of the material not originating in the beneficiary country in the goods is not larger than permitted.

(2) Upon the processing of material not originating in a beneficiary country, the operations provided for in subsection 43 (3) of this Code, and in addition the following operations are deemed to be insufficient:

1) chilling, preservation in a solution in water of salt, sulphur dioxide or any other substance, colouring, bottling in glass or plastic containers;

2) mixing of one or several types of products if the one or several component of the resulting mixture does not conform to the requirements which would enable them to be deemed to originate in a beneficiary country;

3) a combination of two or more of the operations specified in clauses 1)–2) of this section, and also a combination of such operations with two or more operations specified in clauses 43 (3) 1)–2) of this Code;

4) slaughtering of the animal used for raw material for the goods.

(3) The rules of preferential origin shall provide for the processing and other operations and in the case of certain goods, also the proportion in goods of materials not originating in a beneficiary country which is deemed sufficient for the goods to be granted preferential origin. The rules of preferential origin shall be established by a regulation of the Government of the Republic.

<sup>1</sup> RT = *Riigi Teataja* = *State Gazette*

**Rules on Preferential Origin of Goods**

Regulation No. 402 of the Government of the Republic of December 17, 2002

(RT<sup>1</sup> I 2002, 106, 635),

entered into force 1 January 2003.

The Regulation is established pursuant to subsection 46<sup>2</sup> (3) of the Customs Code (RT I 2001, 88, 531; 2002, 61, 375; 63, 387; 92, 528).

§ 1. Requirements for use of materials not originating from beneficiary states

(1) Goods which are not wholly manufactured in a beneficiary state within the meaning of § 46<sup>1</sup> of the Customs Code are considered to be sufficiently worked or processed when the conditions for working or processing provided for in § 46<sup>2</sup> of the Customs Code and Annex 1 to this Regulation are fulfilled.

(2) Annex 1 to this Regulation provides a list of operations for working or processing to be used in the manufacture of goods which shall be carried out on materials not originating from a beneficiary state (hereinafter non-originating materials) and which shall be applied in adherence with the introductory notes preceding the list.

(3) If goods which have acquired originating status by undergoing the processing or working provided in Annex 1 to this Regulation are used as material in the manufacture of other goods, the requirements applicable to the goods in which they are incorporated shall not apply to them, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

§ 2. Exceptions in use of non-originating materials

(1) By way of derogation from the provisions of § 1, non-originating materials may be used in the manufacture of given goods, provided that their total value does not exceed 10 % of the ex-works price of the goods. The percentages given for the maximum value of non-originating materials in Annex 1 to this Regulation shall not be exceeded.

(2) For the purpose of this Regulation, “ex-works price” means the price paid for the goods ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials

used, minus any internal taxes which are, or may be, repaid when the goods obtained are exported.

(3) For the purpose of this Regulation, “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary state. The value of materials originating from beneficiary states (hereinafter originating materials) and the value of non-originating materials is established by using the same methodology.

(4) Subsection (1) does not apply to the goods falling within groups 50–63 of the Nomenclature of the Harmonized Commodity Description and Coding System (hereinafter Harmonised System) specified in clause 16 (1) 2) of the Customs Code.

### § 3. Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

### § 4. Origin of set

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component goods are originating goods. A set shall also be regarded as originating if the value of the non-originating goods does not exceed 15 % of the ex-works price of the set.

### § 5. Origin of products used in manufacture of goods

In order to determine whether goods are originating, it shall not be necessary to determine the origin of the following which might be used in their manufacture:

- 1) energy and fuel;
- 2) plant and equipment;
- 3) machines and tools;
- 4) materials which do not enter into the final composition of the goods.

§ 6. Location of compliance with rules on preferential origin of goods

(1) Goods shall undergo the working and processing provided in Annex 1 of this Regulation in the beneficiary state.

(2) If originating goods exported from the beneficiary state to another state are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- 1) the goods returned are the same as those which were exported, and
- 2) they have not undergone any operations beyond that necessary to preserve them in good condition while in that state or while being exported.

§ 7. Goods transported direct from beneficiary states to Estonia

(1) The following shall be considered as transported direct from a beneficiary state to Estonia:

- 1) goods transported without passing through the territory of any other state;
- 2) goods constituting one single consignment transported through the territory of states other than the beneficiary state, with, should the occasion arise, trans-shipment or temporary warehousing in those states, provided that the goods remain under the surveillance of the customs authorities in the state of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- 3) goods which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary state.

(2) Evidence that the conditions specified in clause (1) 2) have been fulfilled shall be supplied to the competent customs authorities by the production of:

- 1) a single transport document covering the passage from the exporting state to Estonia, or
- 2) a certificate issued by the customs authorities of the state of transit giving an exact description of the goods, and stating the dates of unloading and reloading of the goods and, where applicable, the names of the ships, or the other means of transport used;
- 3) or, failing these, any substantiating documents acceptable to the customs authorities.

## § 8. Goods sent for exhibition in another state

(1) Goods sent from a beneficiary state for exhibition in another state and sold after the exhibition for importation into Estonia shall benefit, on importation, from the tariff preferences referred to in subsection 46<sup>1</sup> (1) of the Customs Code (hereinafter tariff preferences), provided that the goods meet the requirements of this Regulation entitling them to be recognised as originating in the beneficiary state and provided that it is shown to the satisfaction of the customs authorities that:

- 1) an exporter has consigned these goods from the beneficiary state directly to the state in which the exhibition is held and has exhibited them there;
- 2) the goods have been sold or otherwise transferred by that exporter to a person in Estonia;
- 3) the goods have been consigned during the exhibition or immediately thereafter to Estonia in the state in which they were sent for exhibition;
- 4) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

(2) A certificate of origin Form A provided for in the procedure established by a regulation of the Government of the Republic for the issue and completion of Form A certificates of origin used in applying the Generalised System of Preferences (hereinafter certificate of origin Form A) shall be submitted to the customs authorities in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required by the customs authorities.

(3) Subsection (1) shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

## § 9. Proof of origin

Goods originating in the beneficiary state shall benefit from the tariff preferences, on submission of either:

- 1) a certificate of origin Form A, or
- 2) in the cases specified in subsection 16 (1), a declaration, the text of which appears in Annex 2 to this Regulation, given by the exporter on an invoice, a delivery

note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified (hereinafter invoice declaration).

#### § 10. Certificate of origin Form A

(1) Goods shall be eligible to benefit from the tariff preferences provided that they have been transported direct within the meaning of § 7, on submission of a certificate of origin Form A, issued by the customs or other competent governmental authorities of the beneficiary state.

(2) A certificate of origin Form A may be issued only to goods which, in Estonia, benefit from the tariff preferences prescribed by the Generalized System of Preferences.

(3) A certificate of origin Form A shall be issued on written application from the exporter or an authorised representative of the exporter.

(4) The exporter or an authorised representative of the exporter shall submit with the application any appropriate supporting documents proving that the goods to be exported qualify for the issue of a certificate of origin Form A.

(5) The certificate of origin Form A shall be issued by the customs or other competent governmental authorities of the beneficiary state if the goods to be exported can be considered as goods originating in that state within the meaning of this Regulation. The certificate of origin Form A shall be made available to the exporter as soon as the export is ensured.

(6) For the purposes of verifying whether the requirement set out in subsection (5) has been met, the customs or other competent governmental authorities of the beneficiary state have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

(7) It shall be the responsibility of the customs or other competent governmental authorities of the beneficiary state to ensure that certificates and applications are duly completed.

#### § 11. Completion of certificate of origin

A certificate of origin Form A shall be accepted by the customs authorities for the purpose of applying tariff preferences provided that the certificate has been completed in adherence with the procedure for issue and completion of Form A certificates of origin established by a regulation of the Government of the Republic on the basis of

subsection 46 (2) of the Customs, considering the following specifications:

- 1) the name of the exporting state is entered on the dotted line of the box where the serial number of the certificate of origin is set out;
- 2) box 8 is completed in accordance with clause a or subclause b 3) of division 3 of the instructions supplied on the reverse of the certificate;
- 3) box 11 is completed by the customs or other competent governmental authorities of the exporting state who enters the date of issue of the certificate of origin Form A in the box and certifies this information with a signature and seal;
- 4) in box 12 “Declaration by the importer / *Eksportija deklaratsioon*”, the exporting state shall be entered on the first dotted line, and ESTONIA or *EESTI* shall be entered on the following dotted line;
- 5) certificate of origin Form B shall be completed in the language requested by the exporting state.

#### § 12. Dismantled or non-assembled goods

Where, at the request of the importer, dismantled or non-assembled goods within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such goods shall be submitted to the customs authorities on importation of the first instalment.

#### § 13. Translation of proof of origin and statement by declarant

Where there is some ambiguity in the information provided in a proof of origin, the customs authorities may require a translation of the proof of origin and may also require the customs declaration to be accompanied by a statement from the declarant to the effect that the goods meet the requirements of this Regulation.

#### § 14. Retrospective issue of certificate of origin Form A

(1) By way of derogation from subsection 10 (5), a certificate of origin Form A may exceptionally be accepted by the customs authorities for the purpose of applying tariff preferences after exportation of the goods to which it relates, if:

- 1) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances, or
- 2) it is demonstrated to the satisfaction of the customs or other competent

governmental authorities of the beneficiary state that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

(2) The customs or other competent governmental authorities of the beneficiary state may issue a certificate retrospectively only after verifying the circumstances and provided that the information supplied in the exporter's application agrees with that in the corresponding documentation and that a certificate of origin Form A satisfying the provisions of this Regulation was not issued when the goods in question were exported.

(3) Box 4 of certificates of origin Form A issued retrospectively shall contain the endorsement "Issued retrospectively" or "*Väljastatud tagantjärele*".

#### § 15. Acceptance of duplicates of certificates of origin Form A

(1) In the event of the theft, loss or destruction of a certificate of origin Form A, the customs authorities may accept a duplicate certificate for the purpose of applying tariff preferences. Box 4 of a duplicate Form A shall be endorsed with the word "Duplicate" or "*Duplikaat*", together with the date of issue and the serial number of the original certificate.

(2) The duplicate shall take effect from the date of issue of the original certificate.

#### § 16. Invoice declaration

(1) An invoice declaration shall be accepted by the customs authorities if the consignment consists of (one or more packages containing) originating goods whose total value does not exceed 94 000 kroons, and provided that where necessary, the beneficiary state provides assistance to Estonia in verifying the authenticity of the documents and the origin of the goods.

(2) An invoice declaration shall be accepted by the customs authorities if the goods concerned can be considered as originating in a beneficiary state, and if the goods meet other requirements provided in this Regulation.

(3) The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting state, all appropriate documents proving the originating status of the goods concerned as well as the fulfilment of the other requirements of this Regulation.

(4) An invoice declaration shall be made out by the exporter in either Estonian or English by typing, stamping or printing on the invoice, the delivery note or any other

commercial document, the declaration, the text of which appears in Annex 2 to this Regulation. If the declaration is hand-written, it shall be written in ink in printed characters.

- (5) Invoice declarations shall bear the signature of the exporter.
- (6) One invoice declaration shall be made out for each consignment.

#### § 17. Final date for presentation of proof of origin

- (1) A proof of origin shall be valid for 10 months from the date of issue thereof in the exporting state.
- (2) Proofs of origin which are submitted to the customs authorities after the final date for presentation may be accepted for the purpose of applying tariff preferences, where the failure to submit these documents by the final date set is due to exceptional circumstances.
- (3) In other cases of belated presentation, the customs authorities may accept the proofs of origin where the goods have been submitted before the final date.

#### § 18. Origin of goods contained in packages sent by natural persons and goods forming part of travellers' luggage

- (1) Goods sent as packages from natural persons to natural persons or forming part of travellers' personal luggage shall be admitted as goods originating from a beneficiary state benefiting from tariff preferences without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such goods are not imported by way of trade and comply with the requirements prescribed by this Regulation and where there is no doubt as to compliance therewith.
- (2) The provisions of subsection (1) apply where the total value of the goods shall not exceed 7500 kroons in the case of postal packages, and 18 000 kroons in the case of goods forming part of travellers' personal luggage.

#### § 19. Formal errors

- (1) The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not render the certificate or declaration null and void if it is duly established that that proof of origin does correspond to the goods

submitted.

(2) Typing errors on a certificate of origin Form A and other formal errors shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

#### § 20. Information concerning competent governmental agencies

(1) The customs authorities shall check certificates of origin Form A on the basis of the following information received from the beneficiary states: the names and addresses of the governmental authorities empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

(2) The customs authorities shall accept proofs of origin as from the date of receipt of the specimen impressions of the stamps.

#### § 21. Responsibilities of beneficiary states

The customs authorities may accept proofs of origin for the purpose of applying tariff preferences if the beneficiary state complies or ensures compliance with the rules concerning the origin of the goods, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative co-operation.

#### § 22. Subsequent verifications

(1) Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities have reasonable doubts as to the authenticity of such documents, the originating status of the goods concerned or the fulfilment of the other requirements of this Regulation.

(2) For the purposes of implementing the provisions of subsection (1), the Customs Board shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the request. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

(3) When a request for subsequent verification has been made in accordance with subsection (1), such verification shall be carried out in the beneficiary state and its results communicated to the Customs Board within six months after the date on which the request is received. The results shall be such as to establish whether the proof of origin in question applies to the goods actually exported and whether these goods can be considered as goods originating in the beneficiary state.

(4) If in cases of reasonable doubt there is no reply within the six months specified in subsection (3) or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the goods, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the Customs Board within four months, or if these results do not allow the authenticity of the document in question or the real origin of the goods to be determined, the customs authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

(5) Where the verification procedure or any other available information appears to indicate that the provisions of this Regulation are being contravened, the competent governmental authority of the exporting beneficiary state shall, on its own initiative or at the request of the Customs Board, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Customs Board may participate in the inquiries.

(6) For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the customs or other competent governmental authorities of the exporting beneficiary state.

#### § 23. Implementing provision

This Regulation enters into force on 1 January 2003.

<sup>1</sup> RT = *Riigi Teataja* = *State Gazette*

### **List of least developed countries**

Afghanistan	Madagascar
Angola	Malawi
Bangladesh	Maldives
Benin	Mali
Bhutan	Mauritania
Burkina Faso	Mozambique
Burundi	Myanmar
Cambodia	Nepal
Cape Verde	Niger
Central African Republic	Rwanda
Chad	Samoa
Comoros	Sao Tome and Principe
Democratic Republic of Congo	Senegal
Djibouti	Sierra Leone
Equatorial-Guinea	Solomon Islands
Eritrea	Somalia
Ethiopia	Sudan
Gambia	Tanzania
Guinea	Togo
Guinea-Bissau	Tuvalu
Haiti	Uganda
Kiribati	Vanuatu
Laos	Yemen
Lesotho	Zambia
Liberia	

### **List of developing countries and any other territories equivalent to such countries**

Albania	Iraq
Algeria	Kenya
Armenia	Kyrgyz Republic
Azerbaijan	Former Yugoslav Republic of Macedonia
Belarus	Marshall Islands
Belize	Micronesia
Bolivia	Moldova
Bosnia and Herzegovina	Mongolia
Botswana	Morocco
Brazil	Namibia
Congo	Panama
Cuba	Peru
Egypt	Saint Vincent and Grenadines
El Salvador	Suriname
Georgia	Syria
Honduras	Tonga
Jamaica	Tunisia
Jordan	Yugoslavia

Working or processing which confers originating status

**INTRODUCTORY NOTES**

**Note 1:**

**The list sets out the conditions required for all products to be considered as sufficiently worked or processed.**

**Note 2:**

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

**Note 3:**

- 3.1. The provisions of paragraph 1, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in beneficiary country.

*Example:*

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

If this forging has been forged in beneficiary country from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in

beneficiary country. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of the same heading as the product may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "Manufacture from materials of any heading, including other materials of heading ..." means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

*Example:*

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

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

*Example:*

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

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

*Example:*

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

cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

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

**Note 4:**

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

**Note 5:**

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,

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

*Example:*

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

*Example:*

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

*Example:*

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed

product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

*Example:*

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

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

**Note 6:**

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

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

**Note 7:**

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
  - (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and

purification with naturally-active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained  Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3)	or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207		
1501				

(1)	(2)	(3)	or	(4)
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions  - Other	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505		
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions  - Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1507 to 1515	Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture from materials of any heading, except that of the product  Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used are wholly obtained		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
<p>ex 1701</p> <p>1702</p> <p>ex 1703</p> <p>1704</p>	<p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>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:</p> <ul style="list-style-type: none"> <li>- Chemically -pure maltose and fructose</li> <li>- Other sugars in solid form, containing added flavouring or colouring matter</li> <li>- Other</li> </ul> <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
<p>Chapter 18</p>	<p>Cocoa and cocoa preparations</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
<p>1901</p> <p>1902</p>	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul> <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	or (4)
1903  1904  1905	<ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul> <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p> <p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p> <p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except potato starch of heading 1108</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except those of Chapter 11</p>	
ex Chapter 20  ex 2001  ex 2004 and ex 2005  2006  2007  ex 2008	<p>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</p> <p>Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid</p> <p>Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid</p> <p>Vegetables, fruit, nuts, fruit -peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</p> <p>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter</p> <ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirits</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> </ul>	<p>Manufacture in which all the fruit, nuts or vegetables used are wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	

(1)	(2)	(3)	or	(4)
2009	<p>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
ex Chapter 21 2101  2103  ex 2104  2106	<p>Miscellaneous edible preparations; except for:</p> <p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p> <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>- Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>- Mustard flour and meal and prepared mustard</li> </ul> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the chicory used is wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
ex Chapter 22  2202	<p>Beverages, spirits and vinegar; except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>		



(1)	(2)	(3)	or	(4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm Calcined dolomite Crushed natural magnesium carbonate (magnesite), in hermetically -sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia Plasters specially prepared for dentistry Natural asbestos fibres Mica powder Earth colours, calcined or powdered	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518		Calcination of dolomite not calcined		
ex 2519		Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524		Manufacture from asbestos concentrate		
ex 2525 ex 2530		Grinding of mica or mica waste Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>3</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

(1)	(2)	(3)	or	(4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(4)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(5)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(6)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(7)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

<sup>4</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>5</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>6</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>7</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(8)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(9)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

<sup>8</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>9</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30  3002	<p>Pharmaceutical products; except for:</p> <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li>- Other</li> <li>-- Human blood</li> <li>-- Animal blood prepared for therapeutic or prophylactic uses</li> <li>-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li>-- Haemoglobin, blood globulins and serum globulins</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	



(1)	(2)	(3)	or	(4)
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(10)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>(11)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(12)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

<sup>10</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

<sup>11</sup> A "group" is regarded as any part of the heading separated from the rest by a semicolon.

<sup>12</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
		However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35  3505	Albuminoidal substances; modified starches; glues; enzymes; except for:  Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters  - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3505  Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37  3701	Photographic or cinematographic goods; except for:  Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs  - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 and 3702		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704		Manufacture from materials of any heading, except those of headings 3701 to 3704		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product Refining of crude tall oil		
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		

(1)	(2)	(3)	or (4)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		

(1)	(2)	(3)	or (4)
3901 to 3915	<ul style="list-style-type: none"> <li>- The following of this heading:</li> <li>-- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>-- Naphthenic acids, their water-insoluble salts and their esters</li> <li>-- Sorbitol other than that of heading 2905</li> <li>-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(13)</sup></li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(14)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

<sup>13</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>14</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or	(4)
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)  - Polyester	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(15)</sup> Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content  -- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product  Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(16)</sup> Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(17)</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

<sup>15</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>16</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>17</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or	(4)
ex 3921  3922 to 3926	- Sheets of regenerated cellulose, polyamides or polyethylene  Foil of plastic, metallised  Articles of plastics	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(18)</sup>  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex Chapter 40 ex 4001  4005   4012   ex 4017	Rubber and articles thereof; except for: Laminated slabs of crepe rubber for shoes Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip  Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other  Articles of hard rubber	Manufacture from materials of any heading, except that of the product Lamination of sheets of natural rubber Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product  Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 and 4012 Manufacture from hard rubber		
ex Chapter 41 ex 4102  4104 to 4106   4107, 4112 and 4113   ex 4114	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114  Patent leather and patent laminated leather; metallised leather	Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except headings 4104 to 4113  Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product		
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product		
ex Chapter 43 ex 4302	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms  - Other	Manufacture from materials of any heading, except that of the product  Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins		

<sup>18</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(1)	(2)	(3)	or	(4)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44 ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413 ex 4415 ex 4416 ex 4418 ex 4421	Wood and articles of wood; wood charcoal; except for: Wood roughly squared  Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood - Builders' joinery and carpentry of wood  - Beadings and mouldings Match splints; wooden pegs or pins for footwear	Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing  Splicing, planing, sanding or end-jointing  Sanding or end-jointing Beading or moulding Beading or moulding  Manufacture from boards not cut to size  Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409		
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48 ex 4811 4816	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: Paper and paperboard, ruled, lined or squared only Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from materials of any heading, except that of the product  Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47		

(1)	(2)	(3)	or	(4)
4817  ex 4818  ex 4819  ex 4820  ex 4823	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper  Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres  Letter pads  Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47		
ex Chapter 49  4909  4910	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except those of headings 4909 and 4911  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50  ex 5003  5004 to ex 5006  5007	Silk; except for:  Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed Silk yarn and yarn spun from silk waste  Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste  Manufacture from <sup>(19)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>(20)</sup> Manufacture from <sup>(21)</sup> :		

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

<sup>20</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> or <ul style="list-style-type: none"> <li>- paper</li> </ul> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 51  5106 to 5110        5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair       Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product  Manufacture from <sup>(22)</sup> : <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> or <ul style="list-style-type: none"> <li>- paper-making materials</li> </ul> Manufacture from single yarn <sup>(23)</sup> Manufacture from <sup>(24)</sup> : <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> </ul> or <ul style="list-style-type: none"> <li>- paper</li> </ul> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

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

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

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

(1)	(2)	(3)	or	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(25)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>(26)</sup> Manufacture from <sup>(27)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(28)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>(29)</sup> Manufacture from <sup>(30)</sup> : - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or		

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

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

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

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

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

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

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406  5407 and 5408	Yarn, monofilament and thread of man-made filaments  Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from <sup>(31)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>(32)</sup> Manufacture from <sup>(33)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5501 to 5507  5508 to 5511  5512 to 5516	Man-made staple fibres  Yarn and sewing thread of man-made staple fibres  Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from chemical materials or textile pulp Manufacture from <sup>(34)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>(35)</sup>	

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

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

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

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

<sup>35</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	- Other	Manufacture from <sup>(36)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56  5602  5604	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:  Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt  - Other  Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	Manufacture from <sup>(37)</sup> : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials  Manufacture from <sup>(38)</sup> : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Manufacture from <sup>(39)</sup> : - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp  Manufacture from rubber thread or cord, not textile covered Manufacture from <sup>(40)</sup> : - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

<sup>36</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>38</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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





(1)	(2)	(3)	or (4)
5906	<ul style="list-style-type: none"> <li>- Other</li> </ul> <p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> </ul>	<p>Manufacture from <sup>(49)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5907	<ul style="list-style-type: none"> <li>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from <sup>(50)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading 5911</li> </ul>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</li>   <li>- Other</li> </ul>	<p>Manufacture from <sup>(51)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>-- yarn of polytetrafluoroethylene <sup>(52)</sup>,</li> <li>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>-- monofil of polytetrafluoroethylene <sup>(53)</sup>,</li> <li>-- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(54)</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>-- natural fibres,</li> <li>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-- chemical materials or textile pulp</li> </ul> </li> </ul> <p>Manufacture from <sup>(55)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from <sup>(56)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other</li> </ul>	<p>Manufacture from yarn <sup>(57)</sup><sup>(58)</sup></p> <p>Manufacture from <sup>(59)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	

<sup>51</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

<sup>52</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>53</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>54</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

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

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

<sup>57</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>58</sup> See Introductory Note 6.

<sup>59</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>(60)</sup> ( <sup>61</sup> )		
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>(62)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(63)</sup>		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(64)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(65)</sup>		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from unbleached single yarn <sup>(66)</sup> ( <sup>67</sup> ) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(68)</sup>		
	- Other	Manufacture from unbleached single yarn <sup>(69)</sup> ( <sup>70</sup> ) or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered	Manufacture from yarn <sup>(71)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(72)</sup>		

<sup>60</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>61</sup> See Introductory Note 6.

<sup>62</sup> See Introductory Note 6.

<sup>63</sup> See Introductory Note 6.

<sup>64</sup> See Introductory Note 6.

<sup>65</sup> See Introductory Note 6.

<sup>66</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

<sup>68</sup> See Introductory Note 6.

<sup>69</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>70</sup> See Introductory Note 6.

<sup>71</sup> See Introductory Note 6.

<sup>72</sup> See Introductory Note 6.

(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>	<p>Manufacture from yarn <sup>(73)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(74)</sup> Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex -works price of the product</li> </ul> <p>Manufacture from yarn <sup>(75)</sup></p>		
<p>ex Chapter 63</p> <p>6301 to 6304</p> <p>6305</p> <p>6306</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>- Of felt, of nonwovens</li> <li>- Other: <ul style="list-style-type: none"> <li>-- Embroidered</li> <li>-- Other</li> </ul> </li> </ul> <p>Sacks and bags, of a kind used for the packing of goods</p> <p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <ul style="list-style-type: none"> <li>- Of nonwovens</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from <sup>(76)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn <sup>(77)</sup><sup>(78)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn <sup>(79)</sup><sup>(80)</sup> Manufacture from <sup>(81)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(82)</sup><sup>(83)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn <sup>(84)</sup><sup>(85)</sup></p>		

<sup>73</sup> See Introductory Note 6.

<sup>74</sup> See Introductory Note 6.

<sup>75</sup> See Introductory Note 6.

<sup>76</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>77</sup> See Introductory Note 6.

<sup>78</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

<sup>79</sup> See Introductory Note 6.

<sup>80</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

<sup>81</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>82</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>83</sup> See Introductory Note 6.

<sup>84</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>85</sup> See Introductory Note 6.

(1)	(2)	(3)	or	(4)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(86)</sup>		
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(87)</sup>		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		

<sup>86</sup> See Introductory Note 6.

<sup>87</sup> See Introductory Note 6.

(1)	(2)	(3)	or	(4)
ex Chapter 70  ex 7003, ex 7004 and ex 7005 7006	Glass and glassware; except for:  Glass with a non-reflecting layer  Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII- standards <sup>(88)</sup> - Other	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7001  Manufacture from non-coated glass- plate substrate of heading 7006  Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product		
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product		
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool		
ex Chapter 71  ex 7101  ex 7102, ex 7103 and ex 7104  7106, 7108 and 7110	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: Natural or cultured pearls, graded and temporarily strung for convenience of transport  Worked precious or semi- precious stones (natural, synthetic or reconstructed) Precious metals:	Manufacture from materials of any heading, except that of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from unworked precious or semi-precious stones		

<sup>88</sup> SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3)	or (4)
<p>ex 7107, ex 7109 and ex 7111 7116</p> <p>7117</p>	<p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p> <p>ex 7224, 7225 to 7228</p> <p>7229</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224</p> <p>Manufacture from semi-finished materials of heading 7224</p>	
<p>ex Chapter 73</p> <p>ex 7301</p> <p>7302</p>	<p>Articles of iron or steel; except for:</p> <p>Sheet piling</p> <p>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7206</p> <p>Manufacture from materials of heading 7206</p>	



(1)	(2)	(3)	or	(4)
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium		
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
Chapter 77	Reserved for possible future use in the HS			
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
7801	Unwrought lead: - Refined lead  - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used		

(1)	(2)	(3)	or	(4)
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product		
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set		
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product		
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product		
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product		
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product <sup>(89)</sup>		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

<sup>89</sup> This rule shall apply until 31.12.2005.

(1)	(2)	(3)	or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor  - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Matrices and masters for the production of records  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8527	Reception apparatus for radio-telephony, radio -telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:			

(1)	(2)	(3)	or	(4)
	<p>- Monolithic integrated circuits</p> <p>- Other</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 86  8608	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex - works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87  8709  8710  8711	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles  Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm <sup>3</sup>  -- Exceeding 50 cm <sup>3</sup>  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex - works price of the product  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex - works price of the product  Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex - works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex - works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex - works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotocrafts	Manufacture from materials of any heading, including other materials of heading 8804		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex -works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or (4)
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons  - Other	Manufacture from materials of any heading, including other materials of heading 9018  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		

(1)	(2)	(3)	or (4)
9029	<ul style="list-style-type: none"> <li>- Parts and accessories</li> <li>- Other</li> </ul> Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product		
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used		
ex Chapter96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product		
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product		
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex -works price of the product		
9608	Ball-point pens; felt -tipped and other porous -tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		

(1)	(2)	(3)	or (4)
9612  ex 9613  ex 9614	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes  Lighters with piezo-igniter  Smoking pipes and pipe bowls	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product  Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	