(*Regulation 1(4) and Column 3 to Schedule 1 in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**Origin Reference Document implementing the Stepping Stone Economic Partnership Agreement between t****he Republic of Côte d'Ivoire and the United Kingdom of Great Britain and Northern Ireland, signed on 15 October 2020 (“the Côte d'Ivoire Origin Reference Document”)**

**Version 1.2, dated 16th June 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Stepping Stone Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and Côte d’Ivoire, of the other part, signed on 15th October 2020 (“the United Kingdom-Côte d'Ivoire Agreement”).
2. This document takes effect from 19 June 2023 the date on which the Developing Countries Trading Scheme replaces the Generalised Scheme of Preferences.

**TITLE I**

**GENERAL PROVISIONS**

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

1. 'manufacture' means any kind of working or processing including assembly or specific operations;
2. 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
3. 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
4. 'goods' means both materials and products;
5. 'customs value' means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
6. 'ex-works price' means the price paid for the product ex works to the manufacturer in the United Kingdom or in Côte d'Ivoire in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
7. '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 United Kingdom or in Côte d'Ivoire;
8. 'value of originating materials' means the customs value at the time of importation of the originating materials used, or if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or in Côte d'Ivoire;
9. 'value added' means the ex-works price of the products minus the customs value of materials imported from third countries into the United Kingdom, the African States, the Caribbean and the Pacific (hereafter called the 'ACP countries') having a preferential trade arrangement with the United Kingdom, or OCTs; if the customs value is not known or cannot be ascertained, account shall be taken of the first ascertainable price paid for the materials in the United Kingdom or in Côte d'Ivoire;
10. 'chapters' and 'headings' mean the chapters (two-digit codes) and headings (four-digit codes) used in HS 2012 and references to sub-headings (six-digit commodity codes) are to be interpreted in accordance with HS 2012;
11. 'classified' refers to the classification of a product or material under a particular heading;
12. 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
13. 'territories' includes territorial waters;
14. 'OCT' means the Overseas Countries and Territories as defined in Annex VIII to this Origin Reference Document;
15. 'Committee' means the special committee on customs and trade facilitation referred to in Article 34 of the United Kingdom-Côte d'Ivoire Agreement, unless otherwise provided for;
16. 'Protocol 1 to the EU-Côte d’Ivoire Stepping Stone EPA' means Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the Stepping Stone Economic Partnership Agreement between Côte d’Ivoire, of the one part, and the European Community and its Member States, of the other part, adopted on 2 December 2019.
17. 'the United Kingdom-Côte d'Ivoire Agreement' means the Stepping Stone Economic Partnership Agreementconcluded between the United Kingdom of Great Britain and Northern Ireland and the Republic of Côte d'Ivoire on 15 October 2020 referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020;
18. 'HS 2012' means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2012;
19. 'Parties' means the parties to the United Kingdom-Côte d'Ivoire Agreement, each a 'Party';
20. 'Tariff of the United Kingdom' means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;

**TITLE II**

**DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'**

*Article 2*

**General requirements**

1. For the purposes of the United Kingdom-Côte d'Ivoire Agreement, the following products shall be considered as originating in the United Kingdom:

(a) products wholly obtained in the United Kingdom within the meaning of Article 3 of this Origin Reference Document;

* 1. products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 4 of this Origin Reference Document.

1. For the purposes of the United Kingdom-Côte d'Ivoire Agreement, the following products shall be considered as originating in Côte d'Ivoire:

(a) products wholly obtained in Côte d'Ivoire within the meaning of Article 3 of this Origin Reference Document;

* 1. products obtained in Côte d'Ivoire incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Côte d'Ivoire within the meaning of Article 4 of this Origin Reference Document.

*Article 3*

**Wholly obtained products**

1. The following shall be considered as wholly obtained in Côte d'Ivoire or in the United Kingdom:
   1. live animals born and raised there;
   2. mineral products extracted from their soil or from their seabed;
   3. vegetable products harvested there;
   4. products from live animals raised there;
   5. (i) products obtained by hunting or fishing conducted there;

(ii) products of aquaculture, including mariculture, where the animals are raised from eggs, spawn, larvae or fry;

* 1. products of sea fishing and other products taken from the sea outside the territorial waters of the United Kingdom or of Côte d'Ivoire by their vessels;
  2. products made aboard their factory ships exclusively from the products referred to in point (f);
  3. used articles fit only for the recovery of raw materials;
  4. waste and scrap resulting from manufacturing operations conducted there;
  5. products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  6. goods produced there exclusively from the products specified in (a) to (j).

1. The terms 'their vessels' and 'their factory ships' in points (f) and (g) of paragraph 1 shall apply only to vessels and factory ships:
   1. which are registered or recorded in the United Kingdom or in Côte d'Ivoire; and
   2. which sail under the flag of the United Kingdom or of Côte d'Ivoire; and
   3. which meet one of the following conditions:
      1. they are at least 50 % owned by nationals of the United Kingdom, a Member State of the European Union and/or of Côte d'Ivoire; or
      2. they are owned by companies which:

- have their head office and their main place of business in one of the United Kingdom, a Member State of the European Union or in Côte d'Ivoire, and

- are at least 50 % owned by the United Kingdom, one or more Member States of the European Union and/or by Côte d'Ivoire, or by public entities or nationals of one or more of those States.

1. Notwithstanding paragraph 2 of this Article, further to a request from Côte d'Ivoire, vessels chartered or leased by Côte d'Ivoire to undertake fisheries activities in its exclusive economic zone shall be treated as 'its vessel' or 'its vessels', provided that an offer was made to the economic operators of the United Kingdom in advance and that the implementing rules laid down in advance by the Committee are complied with. The Committee shall ensure that the conditions laid down in this paragraph are complied with.
2. The conditions referred to in paragraph 2 of this Article may be fulfilled in Côte d'Ivoire and in States belonging to different agreements with which cumulation is applicable. In such cases, the products shall be deemed to have the origin of the flag State.

*Article 4*

**Sufficiently worked or processed products**

1. For the purposes of Article 2 of this Origin Reference Document, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list in Annex II to this Origin Reference Document are fulfilled.
2. For the purposes of Article 2 of this Origin Reference Document, and notwithstanding paragraph 1 of this Article, the products listed in Annex IIA to this Origin Reference Document may be considered to be sufficiently worked or processed when the conditions set out in that Annex are fulfilled. Annex IIA to this Origin Reference Document shall apply only to exports from Côte d'Ivoire, for a period of five (5) years from the date of entry into force of Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the EU-Côte d’Ivoire Stepping Stone EPA.
3. The conditions referred to in paragraphs 1 and 2 of this Article indicate, for all products covered by the United Kingdom-Côte d'Ivoire Agreement, the working or processing which must be carried out on non-originating materials used in the manufacturing of these products and apply only to such materials. Accordingly, if a product which has acquired originating status by fulfilling the conditions set out in one of the lists for that product is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. By way of derogation from paragraphs 1 and 2 of this Article, non-originating materials which, in accordance with the conditions set out in Annex II and Annex IIA to this Origin Reference Document for a given product, should not be used in the manufacture of that product, may nevertheless be used, provided that:
   1. their total value does not exceed 10% of the ex-works price of the product for products of the United Kingdom, and 15 % of the ex-works price of the product for products of Côte d'Ivoire;
   2. none of the percentages given in the list for the maximum value of non-originating materials are exceeded by virtue of the application of this paragraph.
5. Paragraph 4 of this Article shall not apply to products of Chapters 50 to 63 of HS 2012.
6. Paragraphs 1 to 5 of this Article shall apply subject to Article 5 of this Origin Reference Document.

*Article 5*

**Insufficient working or processing operations**

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 of this Origin Reference Document are satisfied:
   1. preserving operations to ensure that the products remain in good condition during transport and storage;
   2. simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cleaning, painting, polishing, cutting up;
   3. removal of oxide, oil, paint or other coverings;
   4. (i) changes of packaging and breaking up and assembly of packages;

(ii) simple placing in bottles, flasks, cans, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

* 1. affixing marks, labels, logos and other like distinguishing signs on products or their packaging;
  2. simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
  3. simple assembly of parts to constitute a complete product;
  4. simple disassembly of products into parts;
  5. ironing or pressing of textiles;
  6. husking, partial or total bleaching, polishing and glazing of cereals and rice;
  7. operations to colour or flavour sugar or form sugar lumps; partial or total milling of granulated sugar;
  8. peeling, stoning and shelling of fruits, nuts and vegetables;
  9. sharpening, simple grinding or simple cutting;
  10. a combination of two or more operations specified in points (a) to (m);
  11. slaughter of animals.

1. All operations carried out either in the United Kingdom or in Côte d'Ivoire on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1 of this Article.

*Article 6*

**Working or processing of materials imported into the United Kingdom free of duty**

1. Without prejudice to Article 2 of this Origin Reference Document, non-originating materials which can be imported into the United Kingdom free of customs duties in application of the conventional tariffs of the most-favoured nation (MFN) system, in accordance with the United Kingdom’s tariff schedule, shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there, provided that they have undergone working or processing there which goes beyond the operations referred to in Article 5(1) of this Origin Reference Document.
2. Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraph 1 of this Article shall bear the following entry:

— ‘Application de l’art.  6, para. 1, du protocole no 1 à l’APE Côte d’Ivoire-UK’

1. The United Kingdom shall, every year, notify the Committee of the list of materials to which the provisions of this Article apply. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures.
2. The cumulation provided for in this Article shall not apply to materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties.

*Article 7*

**Cumulation of origin**

1. Without prejudice to Article 2 of this Origin Reference Document, materials originating in one of the Parties, in the European Union, in other West African countries[[1]](#footnote-1) that benefit from duty-free and quota-free access to the market of the United Kingdom, in other ACP States having a preferential trade arrangement with the United Kingdom[[2]](#footnote-2), or in OCTs shall be considered as materials originating in the other Party when incorporated into a product obtained there, provided that working or processing they have undergone in that Party goes beyond the operations referred to in Article 5(1) of this Origin Reference Document.

Where the working or processing carried out in the Party concerned does not go beyond the operations referred to in Article 5(1) of this Origin Reference Document, the product obtained shall be considered as originating in that Party only if the value added there is greater than the value of the materials used originating in any one of the other countries or territories. If that is not the case, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of the materials originating in other ACP States having a preferential trade arrangement with the United Kingdom and in OCTs shall be determined in accordance with the rules of origin applicable under the preferential arrangements between the United Kingdom and those countries and in accordance with Article 28 of this Origin Reference Document.

1. Without prejudice to Article 2 of this Origin Reference Document, working and processing carried out in one of the Parties, in the European Union, in other ACP States having a preferential trade arrangement with the United Kingdom or in OCTs shall be considered as having been carried out in the other Party provided that the materials undergo subsequent working or processing going beyond the operations referred to in Article 5(1) of this Origin Reference Document.

Where the working or processing carried out in one of the Parties does not go beyond the operations referred to in Article 5(1) of this Origin Reference Document, the product obtained shall be considered as originating in that Party only if the value added there is greater than the value of the materials used in any one of the said countries or territories. If that is not the case, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture of the final product.

The origin of the finished product shall be determined in accordance with the rules of origin of this Origin Reference Document and the provisions of Article 28 of this Origin Reference Document.

1. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied in respect of the other countries of West Africa which have duty-free and quota-free access to the United Kingdom market, of the other ACP States having a preferential trade arrangement with the United Kingdom and of the OCTs only if:
   1. the receiving party and all the countries or territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;
   2. Côte d'Ivoire and the United Kingdom provide each other with the details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The Parties shall publish in accordance with their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.
2. The cumulation provided for in this Article may only be applied to the products listed in Annex IX of this Origin Reference Document, where the materials used in the manufacture of those products are originating or the working or processing takes place in another ACP State having a preferential trade arrangement with the United Kingdom.
3. The cumulation provided for in this Article shall not apply to:
   1. materials of headings 1604 and 1605 of HS 2012 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP States[[3]](#footnote-3);
   2. materials originating in the Republic of South Africa which cannot be directly imported into the United
   3. Kingdom duty-free and quota-free.
4. The United Kingdom shall, every year, notify the Committee of the list of materials to which paragraph 5(b) of this Article applies. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures.

*Article 8*

**Cumulation with other countries benefiting from duty-free quota-free access to the market of the United Kingdom**

1. Without prejudice to Article 2 of this Origin Reference Document, materials originating in countries and territories:
   * + 1. benefiting from the 'special arrangements for least developed countries' under the United Kingdom Trade Preference Scheme for developing countries (‘Trade Preference Scheme’); or
       2. benefiting from duty-free quota-free access to the market of the United Kingdom under the general provisions of the Trade Preference Scheme

shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there provided that such materials were subject to cumulation under Article 8 of Protocol 1 to the EU-Côte d'Ivoire Stepping Stone EPA on the date that agreement ceases to be applicable to and in the UK.

It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Origin Reference Document. If it also contains non-originating materials, any product to which these materials are incorporated must undergo sufficient working or processing in accordance with Article 4 of this Origin Reference Document in order to be considered as originating in Côte d'Ivoire.

* 1. The origin of the materials from the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the Trade Preference Scheme of the United Kingdom and in accordance with Article 27 of this Origin Reference Document.
  2. The cumulation provided for in this paragraph shall not apply to:
     1. materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;
     2. materials of tariff subheadings 3302 10 and 3501 10 of HS 2012;
     3. materials of tuna products classified in Chapter 3 of HS 2012 and covered by the Trade Preference Scheme of the United Kingdom;
     4. materials in respect of which tariff preferences are removed (graduation) or suspended (safeguard clause) under the Trade Preference Scheme of the United Kingdom.

1. Upon notification by Côte d'Ivoire, without prejudice to Article 2 of this Origin Reference Document and in accordance with paragraphs 2.1, 2.2 and 5 of this Article, materials originating in countries or territories benefiting from agreements or arrangements providing for duty-free quota-free access to the market of the United Kingdom shall be considered as materials originating in Côte d'Ivoire. The notification shall be transmitted by Côte d'Ivoire to the United Kingdom. Cumulation shall remain applicable until the conditions for granting it are fulfilled. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Origin Reference Document.
   1. The origin of the materials of the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the United Kingdom’s preferential agreements or arrangements with those countries and territories and in accordance with Article 28 of this Origin Reference Document.
   2. The cumulation provided for in this paragraph shall not apply to:
      1. materials of Chapters 1 to 24 of HS 2012 or listed in paragraph 1(ii) of Annex 1 to the WTO Agreement on Agriculture;
      2. materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;
      3. materials which, pursuant to a preferential trade arrangement between the United Kingdom and a third country, are subject to trade measures and safeguard measures or any other measure denying such products duty-free quota-free access to the UK market.
2. The United Kingdom shall notify the Committee each year of the list of materials and countries to which paragraph 1 of this Article applies. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures. Côte d'Ivoire shall notify the Committee each year of the materials to which the cumulation provided for in paragraphs 1 and 2 of this Article has been applied.
3. Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraphs 1 and 2 of this Article shall bear the following entry:

— 'Application de l’art.  8, para. 1 ou 2, du protocole no 1 à l’APE Côte d’Ivoire-UK’

1. The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied provided that:
   * 1. all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;
     2. Côte d'Ivoire provides the United Kingdom with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The United Kingdom shall publish the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

*Article 9*

**Unit of qualification**

1. The unit of qualification for the application of this Origin Reference Document shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of HS 2012.

This means that:

* 1. when a product composed of a group or assembly of articles is classified under the terms of HS 2012 in a single heading, the whole shall constitute the unit of qualification;
  2. when a consignment consists of a number of identical products classified under the same heading of HS 2012, each product shall be taken individually when applying this Origin Reference Document.

1. Where, under paragraph 5 of Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it must be included for the purposes of determining origin.

*Article 10*

**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 forming a whole with the piece of equipment, machine, apparatus or vehicle in question.

*Article 11*

**Sets**

Sets, as defined in paragraph 3 of Part Two, Section 1, of the Tariff of the United Kingdom, shall be regarded as originating when all the component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 12*

**Neutral elements**

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

1. energy and fuel;
2. plant and equipment;
3. machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

*Article 13*

**Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, on a written request from the interested parties, authorise the 'accounting segregation' method (the 'method') to be used for managing such stocks.
2. The method shall also apply to raw sugar not containing added flavouring or colouring matter and intended for refining, originating and non-originating, of subheadings 1701 12, 1701 13 and 1701 14 of HS 2012, which is physically combined or mixed in Côte d'Ivoire or in the United Kingdom prior to export to the United Kingdom or to Côte d'Ivoire, respectively.
3. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in Côte d'Ivoire or in the United Kingdom is the same as that which would have been obtained had there been physical segregation of the stocks.
4. The customs authorities may make the granting of the authorisation referred to in paragraphs 1 and 2 of this Article subject to any conditions deemed appropriate.
5. The method shall be applied and its use shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
6. The beneficiary of the method may make out or apply for proof of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
7. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Origin Reference Document.
8. For the purposes of paragraphs 1 and 2 of this Article, 'fungible materials' or 'fungible products' mean materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

**TITLE III**

**TERRITORIAL REQUIREMENTS**

*Article 14*

**Principle of territoriality**

1. The conditions for acquiring originating status set out in Title II of this Origin Reference Document shall be fulfilled without interruption in Côte d'Ivoire or in the United Kingdom, subject to Articles 6, 7 and 8 of this Origin Reference Document and paragraph 3 of this Article.
2. Except as provided for in Articles 6, 7, and 8, where originating goods exported from Côte d'Ivoire or from the United Kingdom to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
   1. the returning goods are the same goods as those exported; and
   2. they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II of this Origin Reference Document shall not be affected by working or processing done outside the United Kingdom or Côte d'Ivoire on products exported from the United Kingdom or from Côte d'Ivoire and subsequently re-imported there, provided that:
   1. those products are wholly obtained in the United Kingdom or in Côte d'Ivoire or have undergone working or processing which goes beyond the operations referred to in Article 5 of this Origin Reference Document prior to being exported; and
   2. it can be demonstrated to the satisfaction of the customs authorities that:
      1. any working or processing done outside the United Kingdom or outside Côte d'Ivoire has been done under the outward processing arrangements, or similar arrangements;
      2. the re-imported goods have been obtained by working or processing the exported materials; and
      3. all costs arising outside Côte d'Ivoire or the United Kingdom, including the value of the materials incorporated there, do not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For goods meeting the conditions of paragraph 3 of this Article, all costs arising outside Côte d'Ivoire or the United Kingdom, including the value of the materials incorporated there, shall be treated as non-originating materials. The originating status of the goods shall then be determined by applying the rules laid down in Annex II to this Origin Reference Document by combining the total value of the non-originating materials used both inside and outside the United Kingdom or Côte d'Ivoire.
5. Paragraphs 3 and 4 of this Article shall not apply to products which can be considered sufficiently worked or processed only if the general tolerance referred to in Article 4(4) of this Origin Reference Document is applied.
6. Paragraphs 3 and 4 of this Article shall not apply to products of Chapters 50 to 63 of HS 2012.

*Article 15*

**Non-alteration**

1. Products declared for release for free circulation in one Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered or transformed in any way or subjected to operations other than operations to preserve them in good condition or to add or affix marks, labels, seals or any other documentation to ensure compliance with the national requirements of the importing party, prior to being declared for release for free circulation.
2. Storage of products or consignments may take place when they remain under customs supervision in the country or countries of transit.
3. Without prejudice to Title V, consignments may be split when this is done by the exporter or under the exporter's responsibility, and the products remain under customs supervision in the country or countries of transit.
4. Compliance with paragraphs 1 to 3 shall be assumed unless the customs authorities have reason to believe otherwise; in such cases, the customs authorities may ask the declarant to provide evidence of compliance with those paragraphs, which may be given by any means, including contractual transport documents such as bills of lading or factual evidence based on the marking or numbering of packages or any evidence related to the goods themselves.

*Article 16*

**Exhibitions**

1. Originating products sent for exhibition in a country or territory other than those referred to in Articles 6, 7 and 8 of this Origin Reference Document with which cumulation is applicable and sold after the exhibition for importation into the United Kingdom or Côte d'Ivoire shall benefit on importation from the provisions of the United Kingdom-Côte d'Ivoire Agreement, provided that it is shown to the satisfaction of the customs authorities that:
   1. an exporter has consigned these products from Côte d'Ivoire or from the United Kingdom to the country in which the exhibition is held and has exhibited them there;
   2. the products have been sold or otherwise disposed of by that exporter to a person in Côte d'Ivoire or in the United Kingdom;
   3. the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
   4. the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with the provisions of Title IV of this Origin Reference Document and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 of this Article 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 products and during which the products remain under customs control.

**TITLE IV**

**PROOF OF ORIGIN**

*Article 17*

**General requirements**

1. Products originating in the United Kingdom shall, on importation into Côte d'Ivoire, benefit from the provisions of the United Kingdom-Côte d'Ivoire Agreement upon the submission of an origin declaration, in the cases specified in Article 22(1) of this Origin Reference Document, given by the exporter on an invoice, delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (an 'origin declaration'). The text of the origin declaration appears in Annex IV.
2. Products originating in Côte d'Ivoire shall, on importation into the United Kingdom, benefit from the provisions of the United Kingdom-Côte d'Ivoire Agreement upon submission of either:
   1. a movement certificate EUR.1, a specimen of which appears in Annex III to this Origin Reference Document;
   2. in the cases specified in Article 22(1) of this Origin Reference Document, an origin declaration, the text of which appears in Annex IV to this Origin Reference Document.
3. Point (a) of paragraph 2 shall apply for a period of three years from the entry into force of Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the EU-Côte d’Ivoire Stepping Stone EPA. At the expiry of that period, only point (b) of paragraph 2 shall apply.
4. By way of derogation from paragraphs 1 and 2 of this Article, originating products within the meaning of this Origin Reference Document shall, in the cases specified in Article 26, benefit from the United Kingdom-Côte d'Ivoire Agreement without it being necessary to submit any of the documents referred to in paragraphs 1 or 2.
5. For the purposes of applying the provisions of this Title, exporters shall endeavour to use English or French.

*Article 18*

**Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by the authorised representative of the exporter.
2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Origin Reference Document. These forms shall be completed in accordance with the provisions of this Origin Reference Document. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as compliance with the other requirements of this Origin Reference Document.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the United Kingdom or of Côte d'Ivoire if the products concerned can be considered as products originating in the United Kingdom, in Côte d'Ivoire or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and compliance with the other requirements of this Origin Reference Document. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 19*

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 18(7) of this Origin Reference Document, a movement certificate EUR.1 may exceptionally be issued after exportation of the products 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 authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1 of this Article, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following entry:

'DÉLIVRÉ A POSTERIORI'.

1. The endorsement referred to in paragraph 4 of this Article shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

*Article 20*

**Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way shall be endorsed with the following entry:

'DUPLICATA'

1. The entry referred to in paragraph 2 of this Article shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.
2. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*Article 21*

**Conditions for making out an origin declaration**

1. An origin declaration may be made out:
   1. in the cases referred to in Article 17(1), by an exporter registered in accordance with the relevant provisions of the law of the United Kingdom;
   2. in the cases referred to in point (b) of Article 17(2):

— within a period of three years from the entry into force of Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the EU-Côte d’Ivoire Stepping Stone EPA, by an exporter within the meaning of Article 22;

— after the expiry of that period, by an exporter registered in accordance with the relevant provisions of Ivorian law;

* 1. by any exporter, for any consignment consisting of one or more packages containing originating products, the total value of which does not exceed EUR 6 000.

1. An origin declaration may be made out if the products concerned can be considered as products originating in Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.
2. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as compliance with the other requirements of this Origin Reference Document.
3. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Origin Reference Document, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
4. Origin declarations shall bear the original signature of the exporter in manuscript. However, a registered exporter as defined in paragraph 1 of this Article, or an approved exporter within the meaning of Article 22 of this Origin Reference Document shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
5. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

*Article 22*

**Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as ‘approved exporter’) who makes frequent shipments of products under the trade cooperation provisions of the United Kingdom-Côte d'Ivoire Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as compliance with the other requirements of this Origin Reference Document.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1 of this Article, no longer fulfils the conditions referred to in paragraph 2 of this Article or otherwise makes incorrect use of the authorisation.

*Article 23*

**Validity of proof of origin**

1. Proof of origin shall be valid for ten (10) months from the date of issue in the exporting country and shall be submitted within that period to the customs authorities of the importing country.
2. Proof of origin submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 of this Article may be accepted for the purpose of applying preferential treatment, 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 of the importing country may accept the proof of origin where the products have been submitted before the final date.

*Article 24*

**Submission of proof of origin**

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. Those authorities may require proof of origin to be translated. They may also require that the import declaration be accompanied by a statement from the importer to the effect that the products meet the requisite conditions for implementation of the United Kingdom-Côte d'Ivoire Agreement.

*Article 25*

**Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of paragraph 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom falling within Sections XVI and XVII or headings 7308 and 9406 of HS 2012 are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment

*Article 26*

**Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Origin Reference Document and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of those products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

*Article 27*

**Information procedure for cumulation purposes**

1. When Article 7(1) of this Origin Reference Document is applied, the evidence of originating status within the meaning of this Origin Reference Document of the materials from Côte d'Ivoire, from the United Kingdom, from the European Union, from another ACP State having a preferential trade arrangement with the United Kingdom or from an OCT shall be provided by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex VA, given by the exporter in Côte d'Ivoire or in the United Kingdom from which the materials came.
2. When Article 7(1) of this Origin Reference Document is applied, the evidence of the working or processing carried out in Côte d'Ivoire, in the United Kingdom, in the European Union, in another ACP State having a preferential trade arrangement with the United Kingdom or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex VB to this Origin Reference Document, given by the exporter in Côte d'Ivoire or in the United Kingdom from which the materials came.
3. When Article 8(1) of this Origin Reference Document is applied, the supporting documents required to prove origin shall be determined in accordance with the rules applicable to Trade Preference Scheme beneficiary countries.
4. When Article 8(2) of this Origin Reference Document is applied, the supporting documents required to prove origin shall be determined in accordance with the rules laid down in the arrangements or agreements concerned.
5. A separate supplier's declaration shall be made out by the supplier for each consignment of goods on the commercial invoice related to that consignment or in an annex to that invoice, or on a delivery note or any other commercial document related to that consignment which describes the materials concerned in sufficient detail to enable them to be identified.
6. The supplier's declaration may be made out on a pre-printed form.
7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State in which the supplier's declaration is drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.
8. The supplier's declarations shall be submitted to the customs authorities in the exporting country that has been requested to issue the movement certificate EUR.1.
9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Origin Reference Document in accordance with any previously applicable agreement or arrangement shall remain valid.

*Article 28*

**Supporting documents**

The documents referred to in Articles 18(3) and 21(3) of this Origin Reference Document used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document may consist *inter alia* of the following:

1. direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
2. documents proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document where these documents are used in accordance with domestic law;
3. documents proving the working or processing of materials in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 where these documents are used in accordance with domestic law;
4. movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document, and in accordance with this Origin Reference Document.

*Article 29*

**Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 18(3) of this Origin Reference Document for at least three (3) years.
2. Exporters making out an origin declaration shall keep a copy of that origin declaration as well as the documents referred to in Article 21(3) of this Origin Reference Document for at least three (3) years.
3. Suppliers making out an origin declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed, as well as the documents referred to in Article 27(9) of this Origin Reference Document, for at least three (3) years.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep the application form referred to in Article 18(2) of this Origin Reference Document for at least three (3) years.
5. The customs authorities of the importing country shall keep the movement certificates EUR.1 and the origin declarations submitted to them for at least three (3) years.

*Article 30*

**Discrepancies and clerical errors**

1. The discovery of slight discrepancies between the entries made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious clerical errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the accuracy of the entries made in this document.

*Article 31*

**Amounts expressed in euro**

1. For the application of Article 21(1)(c) and Article 26(3) of this Origin Reference Document in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Côte d'Ivoire, the United Kingdom or of the other countries or territories referred to in Articles 6, 7 and 8 of this Origin Reference Document equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(c) or Article 26(3) of this Origin Reference Document by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The countries shall notify each other of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3 of this Article, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15% in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Committee at the request of the United Kingdom or of Côte d'Ivoire. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

**TITLE V**

**ADMINISTRATIVE COOPERATION**

*Article 32*

**Administrative conditions for products to benefit from the United Kingdom-Côte d'Ivoire Agreement**

Products originating, within the meaning of this Origin Reference Document, in Côte d'Ivoire or in the United Kingdom shall benefit, at the time of the customs import declaration, from the preferences resulting from the United Kingdom-Côte d'Ivoire Agreement only on the condition that they were exported on or after the date on which the exporting country complies with Articles 33, 34 and 41 of this Origin Reference Document.

The Contracting Parties shall convey the information referred to in Article 33 of this Origin Reference Document.

*Article 33*

**Notification of customs authorities**

1. The customs authorities of Côte d'Ivoire and the United Kingdom shall provide each other with the addresses of the customs authorities competent to issue and verify movement certificates EUR.1, origin declarations and supplier's declarations, and with specimens of the stamps used in the customs offices for the issue of those certificates.

Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the countries.

1. Côte d'Ivoire and the United Kingdom shall immediately inform each other of any change in the information referred to in paragraph 1 of this Article.
2. The authorities referred to in paragraph 1 of this Article shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

*Article 34*

**Other methods of administrative cooperation**

1. In order to ensure the proper application of this Origin Reference Document, the United Kingdom, Côte d'Ivoire and the other countries referred to in Articles 6, 7 and 8 of this Origin Reference Document shall ensure, through their competent customs authorities, that the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the accuracy of the information given in these documents are checked. Côte d'Ivoire and the United Kingdom shall also:
   1. provide each other with the necessary administrative cooperation in the event of a request for the monitoring of the proper management and control of this Origin Reference Document in the country concerned, including on-site visits;
   2. check, in accordance with Article 35 of this Origin Reference Document, the originating status of the products and compliance with the other requirements of this Origin Reference Document.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating in particular the conditions under which the rules of origin have been complied with in Côte d'Ivoire, in the United Kingdom and in the other countries referred to in Articles 6, 7 and 8 of this Origin Reference Document.

*Article 35*

**Verification of proof of origin**

1. Subsequent verifications of proof of origin shall be carried out on the basis of a risk analysis, by random sampling or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or compliance with the other requirements of this Origin Reference Document.
2. For the purposes of implementing paragraph 1 of this Article, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. 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. The verification shall be carried out by the customs authorities of the exporting country. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures deemed necessary.
5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Côte d'Ivoire, in the United Kingdom or in one of the other countries referred to in Articles 6, 7 and 8 of this Origin Reference Document and fulfil the other requirements of this Origin Reference Document.
6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. The Parties shall refer to Article 7 of Protocol 1 to the United Kingdom-Côte d'Ivoire Agreement on mutual administrative assistance in customs matters for joint investigations concerning proof of origin.

*Article 36*

**Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out on the basis of risk analysis, by random sampling or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration have reasonable doubts as to the authenticity of the document or the accuracy of the information given in this document.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made out to issue an information certificate, a specimen of which appears in Annex VI to this Origin Reference Document. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request that the exporter produce an information certificate issued by the customs authorities of the State where the declaration was made out. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the accuracy of the supplier's declaration.
5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an inaccurate supplier's declaration shall be considered null and void.

*Article 37*

**Derogations**

The automatic derogations for canned tuna and tuna loins of heading 1604 of HS 2012 shall be granted only for a period of two (2) years from the date of entry into force of Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the EU-Côte d’Ivoire Stepping Stone EPA, within the limits of an annual degressive quota of 272.4 tonnes in the first year and 136.2 in the second year for canned products and an annual quota of 27.24 tonnes for tuna loins.

**TITLE VI**

**CEUTA AND MELILLA**

*Article 38*

**Special Conditions**

The term 'European Union' used in this Origin Reference Document shall not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the European Union for the purposes of this Origin Reference Document.

**TITLE VII**

**FINAL PROVISIONS**

*Article 39*

**Transitional provisions for goods in transit or storage**

The provisions of the United Kingdom-Côte d'Ivoire Agreement may be applied to goods which comply with the provisions of this Origin Reference Document and which on the date of entry into force of the United Kingdom-Côte d'Ivoire Agreement are either in transit or are in the United Kingdom or in Côte d'Ivoire in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within ten (10) months of that date, of a movement certificate EUR.1 made out retrospectively by the customs authorities of the exporting country together with the evidence of compliance with Article 15 of this Origin Reference Document.

*Article 40*

**Annexes**

The Annexes to this Origin Reference Document are an integral part thereof.

*Article 41*

**Implementation of the Origin Reference Document**

The United Kingdom and Côte d'Ivoire shall, each on its own behalf, take the measures necessary for the implementation of this Origin Reference Document, including:

1. the national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Origin Reference Document, in particular the arrangements necessary for the application of the articles on cumulation;
2. the establishment of the administrative structures and systems necessary for the appropriate management and verification of the origin of products.

*Article 42*

**The Principality of Andorra**

1. Products originating in the Principality of Andorra, meeting the conditions of Articles 3(7)(b)(ii) and 4(5)(b)(ii) and falling within Chapters 25 to 97 of HS 2012, shall be accepted by the Parties as originating in the European Union.
2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

*Article 43*

**Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Articles 3(7)(b)(ii) and 4(5)(b)(ii), shall be accepted by the Parties as originating in the European Union.
2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

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**ANNEX I**

**INTRODUCTORY NOTES TO THE LIST IN ANNEX II**

***Note 1****:*

The list in Annex II to this Origin Reference Document sets out, for all products, the requisite conditions for the products to be considered as sufficiently worked or processed within the meaning of Article 4 of the Origin Reference Document.

***Note 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 HS 2012 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 columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an ‘ex’, this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.

For the avoidance of doubt, if a product or material is classified differently under HS 2012 and the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom, HS 2012 shall be used to classify the product for the purposes of determining which rule in column 3 or 4 applies to the product and to classify the material for the purposes of determining the application of a rule in column 3 or 4.

1. 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 HS 2012, are classified in headings of the chapter or in any of the headings grouped together in column 1.
2. 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 columns 3 or 4.
3. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

***Note 3****:*

1. The provisions of Article 4 of this Origin Reference Document, concerning products having acquired originating status which are used in the manufacture of other products, apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the United Kingdom or in Côte d’Ivoire.

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

1. 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. In other words, 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.
2. Without prejudice to Note 3.2, where a rule states that ‘materials of any heading’ may be used, materials of the same heading as the product may also 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 only materials classified in the same heading as the product of a description other than that of the product as given in column 2 of the list may be used.
3. 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.

*For example:*

The rule for fabrics of headings 5208 to 5212 indicates 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.

1. 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 6.3 below in relation to textiles). For 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 produced 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.

*For example:*

In the case of an article of apparel of ex Chapter 62 of HS 2012 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.

1. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those 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****:*

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.
2. The term ‘natural fibres’ includes horsehair of heading 0511, 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.
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 of HS 2012 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
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****:*

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, 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.)
2. However, the tolerance mentioned in Note 5.1 may only be applied 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 polyphenylene sulphide,
* synthetic man-made staple fibres of polyvinyl 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.

*For 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 that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10% of the yarn.

*For 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.

*For example*:

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

*For 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.

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

***Note 6:***

1. In the case of those textile products which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

The textile trimmings and accessories concerned are those classified in Chapters 50 to 63 of HS 2012. Linings and interlinings are not be regarded as trimmings or accessories.

1. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
2. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product which do not contain any textiles may, in all cases, be used freely where they cannot be made from the materials listed in column 3.

For example1, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

1. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

1 This example is given for explanatory purposes only. It is not legally binding.

***Note 7:***

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the ‘specific processes’ are as follows:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process[[4]](#footnote-4);
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all 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;
   7. polymerisation;
   8. alkylation;
   9. isomerisation.
2. For the purposes of headings 2710 to 2712, the ‘specific processes’ are as follows:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process[[5]](#footnote-5);
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all 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;
   7. polymerisation;
   8. alkylation;
   9. isomerisation;
   10. in respect of heavy oils falling within 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);
   11. in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
   12. in respect of heavy oils falling within 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. Further treatment with hydrogen of lubricating oils falling within 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;
   13. in respect of fuel oils falling within 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;

(n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

1. 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, any combination of these operations or like operations do not confer origin.

**ANNEX II**

**LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO ACQUIRE ORIGINATING STATUS**

The products mentioned in the list below may not all be covered by the United Kingdom-Côte d'Ivoire Agreement. It is, therefore, necessary to consult the United Kingdom-Côte d'Ivoire Agreement.

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| Chapter / heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
| Chapter 1 | Live animals | All the animals of Chapter 1 used | |  |  |
|  |  | must be wholly obtained |  |  |  |
|  |  |  | |  |  |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the | |  |  |
|  |  | materials of Chapters 1 | and 2 used |  |  |
|  |  | must be wholly obtained |  |  |  |
|  |  |  | |  |  |
| ex Chapter 3 | Fish and crustaceans, molluscs | Manufacture in which all the | |  |  |
|  | and other aquatic invertebrates | materials of Chapter 3 used must be | |  |  |
|  |  | wholly obtained |  |  |  |
|  |  |  | |  |  |
| 0304 | Fish fillets and other fish meat | Manufacture in which the value of all | |  |  |
|  | (whether or not minced), fresh, | the materials of Chapter 3 used does | |  |  |
|  | chilled or frozen | not exceed 15 % of the ex-works | |  |  |
|  |  | price of the product |  |  |  |
|  |  |  | |  |  |
| 0305 | Fish, dried, salted or in brine; | Manufacture in which the value of all | |  |  |
|  | smoked fish, whether or not | the materials of Chapter 3 used does | |  |  |
|  | cooked before or during the | not exceed 15 % of the ex-works | |  |  |
|  | smoking process; flours, meals | price of the product |  |  |  |
|  | and pellets of fish, fit for human |  |  |  |  |
|  | consumption |  |  |  |  |

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| Chapter/ heading |  | Product description | | Working or processing carried out on non-originating materials that | | | |
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| 0306 | Crustaceans, whether in shell or | | | Manufacture in which the value of all | |  |  |
|  | not, live, fresh, chilled, frozen, | | | the materials of Chapter 3 used does | |  |  |
|  | dried, salted or in brine; smoked | | | not exceed 15 % of the ex-works | |  |  |
|  | crustaceans, whether in shell or | | | price of the product |  |  |  |
|  | not, whether or not cooked | | |  |  |  |  |
|  | before or during | |  |  |  |  |  |
|  | the | smoking | process; |  |  |  |  |
|  | crustaceans, in shell, cooked by | | |  |  |  |  |
|  | steaming or by boiling in water, | | |  |  |  |  |
|  | whether or not chilled, frozen, | | |  |  |  |  |
|  | dried, salted or in brine; flours, | | |  |  |  |  |
|  | meals and pellets of crustaceans, | | |  |  |  |  |
|  | fit for human consumption | | |  |  |  |  |
|  |  | | |  | |  |  |
| 0307 | Molluscs, whether in shell or | | | Manufacture in which the value of all | |  |  |
|  | not, live, fresh, chilled, frozen, | | | the materials of Chapter 3 used does | |  |  |
|  | dried, salted or in brine; smoked | | | not exceed 15 % of the ex-works | |  |  |
|  | molluscs, whether in shell or | | | price of the product |  |  |  |
|  | not, whether or not cooked | | |  |  |  |  |
|  | before or during the smoking | | |  |  |  |  |
|  | process; flours, meals and pellets | | |  |  |  |  |
|  | of molluscs, fit for human | | |  |  |  |  |
|  | consumption | |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | | | | | |  |  | Working or processing carried out on non-originating materials that | | | | | | | | | | | |
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|  |  | | | | | | | | | |  | | | | | | | | | | |  |
| 0308 | Aquatic invertebrates other than | | | | | | | | | | Manufacture in which the value of all | | | | | | | | | | |  |
|  | crustaceans and | | | | molluscs, | | | | | live, | the materials of Chapter 3 used does | | | | | | | | | | |  |
|  | fresh, | chilled, | | | frozen, | | | | dried, | | not exceed 15 % of the ex-works | | | | | | | | | | |  |
|  | salted or in brine; smoked | | | | | | | | | | price of the product | | | | | |  |  |  |  |  |  |
|  | aquatic invertebrates | | | | | | other | | | than |  |  |  |  |  |  |  |  |  |  |  |  |
|  | crustaceans | | | and | | |  | molluscs, | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | whether or not cooked before or | | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | during | the | | smoking | | | | process; | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | flours, meals and pellets of | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | aquatic invertebrates | | | | | | other | | | than |  |  |  |  |  |  |  |  |  |  |  |  |
|  | crustaceans and molluscs, fit for | | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | human consumption | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | | | |  | | |  |  |  | | | | | | | | | | |  |
| ex Chapter 4 | Dairy | produce; | | | | birds' | | |  | eggs; | Manufacture in which all the | | | | | | | | | | |  |
|  | natural | honey; | | | edible | | | products | | | materials of Chapter 4 used must be | | | | | | | | | | |  |
|  | of animal origin, not elsewhere | | | | | | | | | | wholly obtained | | | | |  |  |  |  |  |  |  |
|  | specified | | or | included; | | | | | except | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | for: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 0403 | Buttermilk, | | | curdled | | | milk | | | and | Manufacture in which: | | | | | | |  |  |  |  |  |
|  | cream, yoghurt, kephir and other | | | | | | | | | | - all the materials of Chapter 4 used | | | | | | | | | | |  |
|  | fermented or acidified milk and | | | | | | | | | | must be wholly obtained, | | | | | | | |  |  |  |  |
|  | cream, |  | whether | | |  |  | or | | not | - | any | fruit | | juice | | (except | | | that | of |  |
|  | concentrated | | |  | or |  | containing | | | |  |
|  |  |  | pineapple, | | | lime | | or | | grapefruit) | | | of |  |
|  | added sugar or other sweetening | | | | | | | | | |  |
|  | heading 2009 | | | | used | | must | | already be | | |  |
|  | matter |  | or |  | flavoured | | | | | or |  |
|  |  |  | originating, and | | | | |  |  |  |  |  |  |  |
|  | containing | | added | | | fruit, | | | nuts or | |  |  |  |  |  |  |  |
|  | - | the | value | | of | any | | materials | | | of |  |
|  | cocoa |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  | Chapter 17 | | | used | | does | | | not | exceed | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 30 % of the value of the ex-works | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |  |  |  | price of the product | | | | | |  |  |  |  |  |  |
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|  |  |  | | | | |  |  |
| ex Chapter 5 | Products of animal origin, not | Manufacture in which all the | | | | |  |  |
|  | elsewhere specified or included; | materials of Chapter 5 used must be | | | | |  |  |
|  | except for: | wholly obtained | |  |  |  |  |  |
| ex 0502 | Prepared pigs', hogs' or boars' | Cleaning, | disinfecting, | sorting | | and |  |  |
|  | bristles and hair | straightening of bristles and hair | | | |  |  |  |
|  |  |  | |  |  |  |  |  |
| Chapter 6 | Live trees and other plants | Manufacture in which: | |  |  |  |  |  |
|  |  | - all the materials of Chapter 6 used | | | | |  |  |
|  |  | must be 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 | Manufacture in which all the | | | | |  |  |
|  | roots and tubers | materials of Chapter 7 used must be | | | | |  |  |
|  |  | wholly obtained | |  |  |  |  |  |
|  |  |  | |  |  |  |  |  |
| Chapter 8 | Edible fruit and nuts; peel of | Manufacture in which: | |  |  |  |  |  |
|  | citrus fruits or melons | - all the fruit and nuts used must be | | | | |  |  |
|  |  | wholly obtained, and | |  |  |  |  |  |
|  |  | - the value of any materials of | | | | |  |  |
|  |  | Chapter 17 | used does | not | exceed | |  |  |
|  |  | 30 % of the value of the ex-works | | | | |  |  |
|  |  | price of the product | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
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| ex Chapter 9 | Coffee, tea, maté and spices; | | | | | | Manufacture in which all the | |  |  |
|  | except for: | |  |  |  |  | materials of Chapter 9 used must be | |  |  |
|  |  |  |  |  |  |  | wholly obtained |  |  |  |
| 0901 | Coffee, whether or not roasted | | | | | | Manufacture from materials of any | |  |  |
|  | or decaffeinated; | | | coffee | | husks | heading |  |  |  |
|  | and | skins; | coffee | | substitutes | |  |  |  |  |
|  | containing | | coffee | | in | any |  |  |  |  |
|  | proportion | |  |  |  |  |  |  |  |  |
| 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 must be | |  |  |
|  |  |  |  |  |  |  | wholly obtained |  |  |  |
|  |  | | | | | |  | |  |  |
| ex Chapter 11 | Products of the milling industry; | | | | | | Manufacture in which all the cereals, | |  |  |
|  | malt; | starches; | | inulin; | | wheat | edible vegetables, roots and tubers of | |  |  |
|  | gluten; except for: | | | |  |  | heading 0714 or fruit used must be | |  |  |
|  |  |  |  |  |  |  | wholly obtained |  |  |  |
| ex 1106 | Flour, meal and powder of the | | | | | | Drying and milling of leguminous | |  |  |
|  | dried, | shelled | |  | leguminous | | vegetables of heading 0708 | |  |  |
|  | vegetables of heading 0713 | | | | | |  |  |  |  |
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| Chapter/ heading |  | Product description | | | | | Working or processing carried out on non-originating materials that | | | | |
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| Chapter 12 | Oil seeds and oleaginous fruits; | | | | | | Manufacture in which all the | | |  |  |
|  | miscellaneous grains, seeds and | | | | | | materials of Chapter 12 used must be | | |  |  |
|  | fruit; | industrial | | or | medicinal | | wholly obtained | |  |  |  |
|  | plants; straw and fodder | | | | |  |  |  |  |  |  |
|  |  |  | |  | |  |  | | |  |  |
| 1301 | Lac; | natural | | gums, | | resins, | Manufacture in which the value of | | |  |  |
|  | gum-resins and oleoresins (for | | | | | | any materials of heading 1301 used | | |  |  |
|  | example, balsams) | | | |  |  | may | 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, | | Manufacture from non-modified | | |  |  |
|  | modified, | | derived | | | from | mucilages and thickeners | |  |  |  |
|  | vegetable products | | | |  |  |  |  |  |  |  |
|  | - other |  |  |  |  |  | Manufacture in which the value of all | | |  |  |
|  |  |  |  |  |  |  | the | materials used does | not |  |  |
|  |  |  |  |  |  |  | exceed 50 % of the ex-works price of | | |  |  |
|  |  |  |  |  |  |  | the products | |  |  |  |
|  |  | |  | |  | |  | | |  |  |
| Chapter 14 | Vegetable | | plaiting | | materials; | | Manufacture in which all the | | |  |  |
|  | vegetable | | products | | | not | materials of Chapter 14 used must be | | |  |  |
|  | elsewhere specified or included | | | | | | wholly obtained | |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  |  | confers originating status | | | |
| (1) | (2) | (3) |  | or | (4) | |
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| ex Chapter 15 | Animal or vegetable fats and | Manufacture in which all the | | | |  |
|  | oils and their cleavage products; | materials used are classified within a | | | |  |
|  | prepared edible fats; animals or | heading other than that of the product | | | |  |
|  | vegetable waxes; except for: |  |  |  |  |  |
| 1501 | Pig fat (including lard) and |  |  |  |  |  |
|  | poultry fat, other than that of |  |  |  |  |  |
|  | heading 0209 or 1503: |  |  |  |  |  |
|  | - fats from bones or waste | Manufacture from materials of any | | | |  |
|  |  | heading, | except | those | of |  |
|  |  | heading 0203, 0206 or 0207 or bones | | | |  |
|  |  | of heading 0506 | |  |  |  |
|  | - other | Manufacture from meat or edible | | | |  |
|  |  | offal of | swine of | heading 0203 | |  |
|  |  | or 0206 or of meat and edible offal of | | | |  |
|  |  | poultry of heading 0207 | |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  | confers originating status | | | | |  |
| (1) | (2) | (3) |  |  | or | | | (4) |
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|  |  |  |  |  |  |  |  |  |
| 1502 | Fats of bovine animals, sheep or |  |  |  |  |  |  |  |
|  | goats, other than those of |  |  |  |  |  |  |  |
|  | heading 1503: |  |  |  |  |  |  |  |
|  | - fats from bones or waste | Manufacture | from | materials of | | any |  |  |
|  |  | heading, | except | those | | of |  |  |
|  |  | heading 0201, 0202, 0204 or 0206 or | | | | |  |  |
|  |  | bones of heading 0506 | | |  |  |  |  |
|  | - other | Manufacture | in | which | all | the |  |  |
|  |  | materials of Chapter 2 used must be | | | | |  |  |
|  |  | wholly obtained | |  |  |  |  |  |
| 1504 | Fats and oils and their fractions, |  |  |  |  |  |  |  |
|  | of fish or marine mammals, |  |  |  |  |  |  |  |
|  | whether or not refined, but not |  |  |  |  |  |  |  |
|  | chemically modified: |  |  |  |  |  |  |  |
|  | - solid fractions | Manufacture | from | materials of | | any |  |  |
|  |  | heading, including other materials of | | | | |  |  |
|  |  | heading 1504 |  |  |  |  |  |  |
|  | - other | Manufacture | in | which | all | the |  |  |
|  |  | materials of | Chapters 2 and 3 | | | used |  |  |
|  |  | must be wholly obtained | | |  |  |  |  |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease | | | | |  |  |
|  |  | of heading 1505 | |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | |  |
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|  |  | | | |  |  |  |  |
| 1506 | Other animals fats and oils and | | | |  |  |  |  |
|  | their fractions, whether or not | | | |  |  |  |  |
|  | refined, but | not | chemically | |  |  |  |  |
|  | modified: |  |  |  |  |  |  |  |
|  | - solid fractions | |  |  | Manufacture from materials of any | |  |  |
|  |  |  |  |  | heading, including other materials of | |  |  |
|  |  |  |  |  | heading 1506 |  |  |  |
|  | - other |  |  |  | Manufacture in which all the | |  |  |
|  |  |  |  |  | materials of Chapter 2 used must be | |  |  |
|  |  |  |  |  | wholly obtained |  |  |  |
| 1507 to 1515 | Vegetable | oils | and | their |  |  |  |  |
|  | fractions: |  |  |  |  |  |  |  |
|  | - soya, ground nut, palm, copra, | | | | Manufacture in which all the | |  |  |
|  | palm kernel, babassu, tung and | | | | materials used are classified within a | |  |  |
|  | oiticica oil, myrtle wax and | | | | heading other than that of the product | |  |  |
|  | Japan wax, fractions of jojoba | | | |  |  |  |  |
|  | oil and oils for technical or | | | |  |  |  |  |
|  | industrial uses other than the | | | |  |  |  |  |
|  | manufacture | of foodstuffs | | for |  |  |  |  |
|  | human consumption | |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  | | | | |  | |  |  |
|  | - solid fractions, except for that | | | | | Manufacture from other materials of | |  |  |
|  | of jojoba oil | |  |  |  | headings 1507 to 1515 |  |  |  |
|  | - other |  |  |  |  | Manufacture in which all the | |  |  |
|  |  |  |  |  |  | vegetable materials used must be | |  |  |
|  |  |  |  |  |  | wholly obtained |  |  |  |
| 1516 | Animal | or | vegetable fats | | and | Manufacture in which: |  |  |  |
|  | oils and their fractions, partly or | | | | | - all the materials of Chapter 2 used | |  |  |
|  | wholly | hydrogenated, | | inter- | | must be wholly obtained, and |  |  |  |
|  | esterified, | | re-esterified | | or | - all the vegetable materials | used |  |  |
|  | elaidinised, | | whether | or | not |  |  |
|  | must be wholly obtained. However, | |  |  |
|  | refined, but not further prepared | | | | |  |  |
|  | materials of headings 1507, 1508, | |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | 1511 and 1513 may be used |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  |  |  | (2) |  |  | (3) |  |  | or | | (4) |
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| 1517 | Margarine; | | edible | | mixtures | or | Manufacture in which: | |  |  |  |  |
|  | preparations | | | of | animal | or | - all the materials of Chapters 2 and 4 | | | |  |  |
|  | vegetable fats or oils or of | | | | | | used must be wholly obtained, and | | | |  |  |
|  | fractions of different fats or oils | | | | | | - all the vegetable materials | | | used |  |  |
|  | of this Chapter, other than edible | | | | | |  |  |
|  | must be wholly obtained. However, | | | |  |  |
|  | fats or oils or their fractions of | | | | | |  |  |
|  | materials of | headings | 1507, 1508, | |  |  |
|  | heading 1516 | | |  |  |  |  |  |
|  |  |  |  | 1511 and 1513 may be used | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | |  |  |  |  |  |  |
| Chapter 16 | Preparations of meat, of fish or | | | | | | Manufacture | from | animals | of |  |  |
|  | of crustaceans, molluscs or other | | | | | | Chapter 1 |  |  |  |  |  |
|  | aquatic invertebrates | | | | |  |  |  |  |  |  |  |
| 1604 and 1605 | Prepared | | or | preserved fish; | | | Manufacture in which the value of all | | | |  |  |
|  | caviar | and | | caviar | substitutes | | the materials of Chapter 3 used does | | | |  |  |
|  | prepared from fish eggs; | | | | |  | not exceed 15 % of the ex-works | | | |  |  |
|  | Crustaceans, molluscs and other | | | | | | price of the product | |  |  |  |  |
|  | aquatic | invertebrates, prepared | | | | |  |  |  |  |  |  |
|  | or preserved | | |  |  |  |  |  |  |  |  |  |
|  |  | | | | | |  | | | |  |  |
| ex Chapter 17 | Sugars and sugar confectionery; | | | | | | Manufacture in which all the | | | |  |  |
|  | except for: | |  |  |  |  | materials used are classified within a | | | |  |  |
|  |  |  |  |  |  |  | heading other than that of the product | | | |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | | |  |
| (1) |  | (2) |  | (3) | |  |  |  |  | or | | (4) |
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| ex 1701 | Cane or | beet | sugar and | Manufacture in which the value of | | | | | | |  |  |
|  | chemically pure sucrose, in solid | | | any | materials | | of | Chapter 17 | | used |  |  |
|  | form, flavoured or coloured | | | does | not | exceed | | 30 % | of | the |  |  |
|  |  |  |  | ex-works price of the product | | | | |  |  |  |  |
| 1702 | Other | sugars, | including |  |  |  |  |  |  |  |  |  |
|  | chemically | pure | lactose, |  |  |  |  |  |  |  |  |  |
|  | maltose, glucose and fructose, in | | |  |  |  |  |  |  |  |  |  |
|  | solid form; sugar syrups not | | |  |  |  |  |  |  |  |  |  |
|  | containing | added flavouring or | |  |  |  |  |  |  |  |  |  |
|  | colouring | matter; | artificial |  |  |  |  |  |  |  |  |  |
|  | honey, whether or not mixed | | |  |  |  |  |  |  |  |  |  |
|  | with natural honey; caramel: | | |  |  |  |  |  |  |  |  |  |
|  | - chemically pure maltose and | | | Manufacture from materials of any | | | | | | |  |  |
|  | fructose |  |  | heading, including other materials of | | | | | | |  |  |
|  |  |  |  | heading 1702 | | |  |  |  |  |  |  |
|  | - other sugars in solid form, | | | Manufacture in which the value of | | | | | | |  |  |
|  | flavoured or coloured | | | any | materials | | of | Chapter 17 | | used |  |  |
|  |  |  |  | does | not | exceed | | 30 % | of | the |  |  |
|  |  |  |  | ex-works price of the product | | | | |  |  |  |  |
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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |
| (1) | (2) |  | (3) | |  |  |  | or | | (4) |
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|  |  |  |  | | | | | |  |  |
|  | - other |  | Manufacture in which all the | | | | | |  |  |
|  |  |  | materials used must already be | | | | | |  |  |
|  |  |  | originating | |  |  |  |  |  |  |
| ex 1703 | Molasses resulting | from the | Manufacture in which the value of | | | | | |  |  |
|  | extraction or refining of sugar, | | any | materials of | | Chapter 17 | | used |  |  |
|  | flavoured or coloured |  | does | not | exceed 30 % | | of | the |  |  |
|  |  |  | ex-works price of the product | | | |  |  |  |  |
| 1704 | Sugar confectionery | (including | Manufacture in which: | | | |  |  |  |  |
|  | white chocolate), not containing | | - all the materials used are classified | | | | | |  |  |
|  | cocoa |  | within a heading other than that of | | | | | |  |  |
|  |  |  |  |  |
|  |  |  | the product, and | | |  |  |  |  |  |
|  |  |  | - the value of any materials of | | | | | |  |  |
|  |  |  | Chapter 17 | | used | does not | exceed | |  |  |
|  |  |  | 30 % of the value of the ex-works | | | | | |  |  |
|  |  |  | price of the product | | | |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
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| Chapter 18 | Cocoa and cocoa preparations | | | | |  | Manufacture in which: |  |  |  |
|  |  |  |  |  |  |  | - all the materials used are classified | |  |  |
|  |  |  |  |  |  |  | within a heading other than that of | |  |  |
|  |  |  |  |  |  |  | the product, and |  |  |  |
|  |  |  |  |  |  |  | - the value of any materials of | |  |  |
|  |  |  |  |  |  |  | Chapter 17 used does not | exceed |  |  |
|  |  |  |  |  |  |  | 30 % of the value of the ex-works | |  |  |
|  |  |  |  |  |  |  | price of the product |  |  |  |
|  |  |  | |  |  | |  |  |  |  |
| 1901 | Malt | extract; | | food | preparations | |  |  |  |  |
|  | of flour, groats, meal, starch or | | | | | |  |  |  |  |
|  | malt | extract, | | not | containing | |  |  |  |  |
|  | cocoa or containing less than | | | | | |  |  |  |  |
|  | 40 % by weight of cocoa | | | | | |  |  |  |  |
|  | calculated on a totally defatted | | | | | |  |  |  |  |
|  | basis, not elsewhere specified or | | | | | |  |  |  |  |
|  | included; | | food preparations | | | of |  |  |  |  |
|  | goods of headings 0401 to 0404, | | | | | |  |  |  |  |
|  | not | containing | | | cocoa | or |  |  |  |  |
|  | containing less than 5 % by | | | | | |  |  |  |  |
|  | weight of cocoa calculated on a | | | | | |  |  |  |  |
|  | totally | | defatted | | basis, not | |  |  |  |  |
|  | elsewhere specified or included: | | | | | |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | | |
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|  |  | |  |  |  |  |  |  |
|  | - malt extract | |  | Manufacture | from | cereals | of |  |
|  |  |  |  | Chapter 10 |  |  |  |  |
|  | - other |  |  | Manufacture in which: | |  |  |  |
|  |  |  |  | - all the materials used are classified | | | |  |
|  |  |  |  | within a heading other than that of | | | |  |
|  |  |  |  | the product, and | |  |  |  |
|  |  |  |  | - the value of any materials of | | | |  |
|  |  |  |  | Chapter 17 | used does | not exceed | |  |
|  |  |  |  | 30 % of the value of the ex-works | | | |  |
|  |  |  |  | price of the product | |  |  |  |
| 1902 | Pasta, whether or not cooked or | | |  |  |  |  |  |
|  | stuffed (with meat or other | | |  |  |  |  |  |
|  | substances) | or | otherwise |  |  |  |  |  |
|  | prepared, | such as | spaghetti, |  |  |  |  |  |
|  | macaroni, | noodles, | lasagne, |  |  |  |  |  |
|  | gnocchi, | ravioli, | cannelloni; |  |  |  |  |  |
|  | couscous, | whether | or not |  |  |  |  |  |
|  | prepared: |  |  |  |  |  |  |  |
|  | - containing 20 % or less by | | | Manufacture in which all the cereals | | | |  |
|  | weight of meat, meat offal, fish, | | | and derivatives (except durum wheat | | | |  |
|  | crustaceans or molluscs | | | and its derivatives) used must be | | | |  |
|  |  |  |  | wholly obtained | |  |  |  |
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| Chapter/ heading |  |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  |  | (2) |  |  |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | | |  | | |  |  |
|  | - containing more than 20 % by | | | | | | | Manufacture in which: | | |  |  |
|  | weight of meat, meat offal, fish, | | | | | | | - all cereals and derivatives (except | | | |  |
|  | crustaceans or molluscs | | | | | |  | durum wheat and its derivatives) | | | |  |
|  |  |  |  |  |  |  |  | used must be wholly obtained, and | | |  |  |
|  |  |  |  |  |  |  |  | - all the materials of Chapters 2 and 3 | | | |  |
|  |  |  |  |  |  |  |  | used must be wholly obtained | | |  |  |
| 1903 | Tapioca and substitutes therefor | | | | | | | Manufacture from materials of any | | | |  |
|  | prepared from starch, in the | | | | | | | heading, except potato starch of | | | |  |
|  | form of flakes, grains, pearls, | | | | | | | heading 1108 | |  |  |  |
|  | siftings or in similar forms | | | | | |  |  |  |  |  |  |
| 1904 | Prepared foods obtained by the | | | | | | | Manufacture: | |  |  |  |
|  | swelling or roasting of cereals or | | | | | | | - from materials of any heading, | | | |  |
|  | cereal | | products | | (for | example, | | except those of heading 1806, | | |  |  |
|  | corn | flakes); | | cereals | | other | than | - in which all the cereals and flour | | | |  |
|  | maize (corn) in grain form or in | | | | | | |  |
|  | (except | durum | wheat and | its |  |
|  | the | form of | | flakes | | or | other |  |
|  | derivates | and Zea | indurata maize) | |  |
|  | worked | | grains | | (except | | flour, |  |
|  | used must be wholly obtained, and | | |  |  |
|  | groats and meal), pre-cooked, or | | | | | | |  |  |
|  | - in which the value of any materials | | | |  |
|  | otherwise | | | prepared, | | | not |  |
|  | of Chapter 17 used does not exceed | | | |  |
|  | elsewhere specified or included | | | | | | |  |
|  | 30 % of the ex-works price of the | | | |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | product |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
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| (1) |  |  | (2) | |  |  | (3) | or | | (4) |
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| 1905 | Bread, | pastry, | | cakes, | biscuits | | Manufacture from materials of any | |  |  |
|  | and other bakers' wares, whether | | | | | | heading except those of Chapter 11 | |  |  |
|  | ornot | | containing | | cocoa; | |  |  |  |  |
|  | communion | |  | wafers, | empty | |  |  |  |  |
|  | cachets of a kind suitable for | | | | | |  |  |  |  |
|  | pharmaceutical | | | use, | sealing | |  |  |  |  |
|  | wafers, rice paper and similar | | | | | |  |  |  |  |
|  | products | |  |  |  |  |  |  |  |  |
|  |  | | | | | |  | |  |  |
| ex Chapter 20 | Preparations of vegetables, fruit, | | | | | | Manufacture in which all the fruit, | |  |  |
|  | nuts or other parts of plants; | | | | | | nuts or vegetables used must be | |  |  |
|  | except for: | |  |  |  |  | wholly obtained |  |  |  |
| ex 2001 | Yams, | sweet | | potatoes | | and | Manufacture in which all the | |  |  |
|  | similar edible parts of plants | | | | | | materials used are classified within a | |  |  |
|  | containing 5 % or more by | | | | | | heading other than that of the product | |  |  |
|  | weight of starch, prepared or | | | | | |  |  |  |  |
|  | preserved by vinegar or acetic | | | | | |  |  |  |  |
|  | acid |  |  |  |  |  |  |  |  |  |
| ex 2004 and | Potatoes in the form of flour, | | | | | | Manufacture in which all the | |  |  |
| ex 2005 | meal or flakes, prepared or | | | | | | materials used are classified within a | |  |  |
|  | preserved | | otherwise | | than | by | heading other than that of the product | |  |  |
|  | vinegar or acetic acid | | | |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | | | |
| (1) |  |  | (2) |  | (3) |  |  |  |  |  | or | (4) | |
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|  |  | | | |  | | | | | | | |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel | | | | Manufacture in which the value of | | | | | | | |  |
|  | and other parts of plants, | | | | any materials | | | of | Chapter 17 used | | | |  |
|  | preserved | by | sugar | (drained, | does | not | exceed 30 % | | | | of | the |  |
|  | glacé or crystallised) | | |  | ex-works price of the product | | | | | |  |  |  |
| 2007 | Jams, fruit | jellies, marmalades, | | | Manufacture in which: | | | | |  |  |  |  |
|  | fruit or nut purée and fruit or nut | | | | - all the materials used are classified | | | | | | | |  |
|  | pastes, | being | | cooked | within a heading other than that of | | | | | | | |  |
|  | preparations, | | whether | or not | the product, and | | | |  |  |  |  |  |
|  | containing added sugar or other | | | | - the | value | | of | any | materials | | of |  |
|  | sweetening matter | | |  |  |
|  |  | Chapter 17 | | used | | does | not | exceed | |  |
|  |  |  |  |  |  |
|  |  |  |  |  | 30 % of the value of the ex-works | | | | | | | |  |
|  |  |  |  |  | price of the product | | | | |  |  |  |  |
| ex 2008 | - Nuts, not containing added | | | | Manufacture in which the value of | | | | | | | |  |
|  | sugar or spirit | |  |  | 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 | | | | | |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | | |
| (1) |  |  | (2) |  | (3) |  |  |  | or | (4) | |
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|  |  | | | |  | | | | | |  |
|  | - Peanut butter; mixtures based | | | | Manufacture in which all the | | | | | |  |
|  | on cereals; palm hearts; maize | | | | materials used are classified within a | | | | | |  |
|  | (corn) |  |  |  | heading other than that of the product | | | | | |  |
|  | - Other except for fruit and nuts | | | | Manufacture in which: | | |  |  |  |  |
|  | cooked | otherwise than by | | | - all the materials used are classified | | | | | |  |
|  | steaming or boiling in water, not | | | | within a heading other than that of | | | | | |  |
|  | containing added sugar, frozen | | | | the product, and | |  |  |  |  |  |
|  |  |  |  |  | - the value of any materials of | | | | | |  |
|  |  |  |  |  | Chapter 17 | used | does | not | exceed | |  |
|  |  |  |  |  | 30 % of the value of the ex-works | | | | | |  |
|  |  |  |  |  | price of the product | | |  |  |  |  |
| 2009 | Fruit juices | | (including | grape | Manufacture in which: | | |  |  |  |  |
|  | must) | and | vegetable | juices, | - all the materials used are classified | | | | | |  |
|  | unfermented and not containing | | | | within a heading other than that of | | | | | |  |
|  | added spirit, whether or not | | | | the product, and | |  |  |  |  |  |
|  | containing added sugar or other | | | | - the value of | | any | materials | | of |  |
|  | sweetening matter | | |  |  |
|  |  | Chapter 17 | used | does | not | exceed | |  |
|  |  |  |  |  |  |
|  |  |  |  |  | 30 % of the value of the ex-works | | | | | |  |
|  |  |  |  |  | price of the product | | |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |
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| ex Chapter 21 | Miscellaneous | |  | edible | Manufacture in which all the | |  |  |
|  | preparations; except for: | | |  | materials used are classified within a | |  |  |
|  |  |  |  |  | heading other than that of the product | |  |  |
| 2101 | Extracts, | essences | | and | Manufacture in which: | |  |  |
|  | concentrates, of coffee, tea or | | | | - all the materials used are classified | |  |  |
|  | maté and preparations with a | | | | within a heading other than that of | |  |  |
|  | basis of these products or with a | | | | the product, and |  |  |  |
|  | basis of | coffee, | tea or | maté; | - all the chicory used must be wholly | |  |  |
|  | roasted | chicory | and | other |  |  |
|  | obtained |  |  |  |
|  | roasted coffee substitutes, and | | | |  |  |  |
|  |  |  |  |  |
|  | extracts, | essences | | and |  |  |  |  |
|  | concentrates thereof | | |  |  |  |  |  |
| 2103 | Sauces | and | preparations | |  |  |  |  |
|  | therefor; mixed condiments and | | | |  |  |  |  |
|  | mixed seasonings; mustard flour | | | |  |  |  |  |
|  | and meal and prepared mustard: | | | |  |  |  |  |
|  | - sauces and | | preparations | | Manufacture in which all the | |  |  |
|  | therefor; mixed condiments and | | | | materials used are classified within a | |  |  |
|  | mixed seasonings | |  |  | heading other than that of the | |  |  |
|  |  |  |  |  | product. However, mustard flour or | |  |  |
|  |  |  |  |  | meal or prepared mustard may be | |  |  |
|  |  |  |  |  | used |  |  |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) |  |  | (3) |  |  | or | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  | | | |  | | | | |  |
|  | - mustard flour and meal and | | | | Manufacture from materials of any | | | | |  |
|  | prepared mustard | |  |  | heading |  |  |  |  |  |
| ex 2104 | Soups | and | broths | and | Manufacture from materials of any | | | | |  |
|  | preparations therefor | | |  | heading, | except | prepared | | or |  |
|  |  |  |  |  | preserved | vegetables | | of headings | |  |
|  |  |  |  |  | 2002 to 2005 | |  |  |  |  |
|  |  | | | |  | | |  |  |  |
| 2106 | Food preparations not elsewhere | | | | Manufacture in which: | | |  |  |  |
|  | specified or included | | |  | - all the materials used are classified | | | | |  |
|  |  |  |  |  | within a heading other than that of | | | | |  |
|  |  |  |  |  | the product, and | |  |  |  |  |
|  |  |  |  |  | - the value of any materials of | | | | |  |
|  |  |  |  |  | Chapter 17 | used | does | not exceed | |  |
|  |  |  |  |  | 30 % of the value of the ex-works | | | | |  |
|  |  |  |  |  | price of the product | | |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | |  |  | |  |  |  |
| ex Chapter 22 | Beverages, spirits and | | | vinegar; | Manufacture in which: | |  |  |  |
|  | except for: | |  |  | - all the materials used are classified | | | |  |
|  |  |  |  |  | within a heading other than that of | | | |  |
|  |  |  |  |  | the product, and |  |  |  |  |
|  |  |  |  |  | - all the grapes or any material | | | |  |
|  |  |  |  |  | derived from grapes used must be | | | |  |
|  |  |  |  |  | wholly obtained |  |  |  |  |
| 2202 | Waters, | including | | mineral | Manufacture in which: | |  |  |  |
|  | waters | and | aerated | waters, | - all the materials used are classified | | | |  |
|  | containing added sugar or other | | | | within a heading other than that of | | | |  |
|  | sweetening matter or flavoured, | | | |  |
|  | the product, |  |  |  |  |
|  | and | other | non-alcoholic | | - the value of | any | materials | of |  |
|  | beverages, not including fruit or | | | |  |
|  | Chapter 17 used | does | not exceed | |  |
|  | vegetable juices of heading 2009 | | | |  |
|  | 30 % of the value of the ex-works | | | |  |
|  |  |  |  |  |  |
|  |  |  |  |  | price of the product, and | |  |  |  |
|  |  |  |  |  | - any fruit juice used (except for | | | |  |
|  |  |  |  |  | pineapple, lime and grapefruit juices) | | | |  |
|  |  |  |  |  | must already be originating | | |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  |  |  |  |
| 2207 | Undenatured ethyl alcohol of an | Manufacture: |  |  |  |
|  | alcoholic strength by volume of | - from materials not classified within | |  |  |
|  | 80 % vol or higher ethyl alcohol | heading 2207 or 2208, and |  |  |  |
|  | and other spirits, denatured, of | - in which all the grapes or any | |  |  |
|  | any strength | material derived from grapes used | |  |  |
|  |  | must be wholly obtained or if all the | |  |  |
|  |  | other materials used are already | |  |  |
|  |  | originating, arrack may be used up to | |  |  |
|  |  | a limit of 5 % by volume |  |  |  |
| 2208 | Undenatured ethyl alcohol of an | Manufacture: |  |  |  |
|  | alcoholic strength by volume of | - from materials not classified within | |  |  |
|  | less than 80 % vol; spirits, | heading 2207 or 2208, and |  |  |  |
|  | liqueurs and other spirituous | - in which all the grapes | or any |  |  |
|  | beverages |  |  |
|  | material derived from grapes used | |  |  |
|  |  |  |  |
|  |  | must be wholly obtained or if all the | |  |  |
|  |  | other materials used are already | |  |  |
|  |  | originating, arrack may be used up to | |  |  |
|  |  | a limit of 5 % by volume |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  | confers originating status | | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  | | |  | |  |  |
| ex Chapter 23 | Residues and waste from the | | | Manufacture in which all the | |  |  |
|  | food industries; prepared animal | | | materials used are classified within a | |  |  |
|  | fodder; except for: | |  | heading other than that of the product | |  |  |
| ex 2301 | Whale meal; flours, meals and | | | Manufacture in which all the | |  |  |
|  | pellets of fish or of crustaceans, | | | materials of Chapters 2 and 3 | used |  |  |
|  | molluscs or | other | aquatic | must be wholly obtained |  |  |  |
|  | invertebrates, | unfit for | human |  |  |  |  |
|  | consumption |  |  |  |  |  |  |
| ex 2303 | Residues from the manufacture | | | Manufacture in which all the maize | |  |  |
|  | of starch from maize (excluding | | | used must be wholly obtained |  |  |  |
|  | concentrated | steeping | liquors), |  |  |  |  |
|  | of a protein content, calculated | | |  |  |  |  |
|  | on the dry product, exceeding | | |  |  |  |  |
|  | 40 % by weight | |  |  |  |  |  |
| ex 2306 | Oil cake and other solid residues | | | Manufacture in which all the olives | |  |  |
|  | resulting from the extraction of | | | used must be wholly obtained |  |  |  |
|  | olive oil, containing more than | | |  |  |  |  |
|  | 3 % of olive oil | |  |  |  |  |  |
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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | |
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| (1) | (2) |  | (3) | or | | (4) |
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|  |  | |  |  |  |  |
| 2309 | Preparations of a kind used in | | Manufacture in which: |  |  |  |
|  | animal feeding |  | - all the cereals, sugar or molasses, | |  |  |
|  |  |  | meat or milk used must already be | |  |  |
|  |  |  | originating, and |  |  |  |
|  |  |  | - all the materials of Chapter 3 used | |  |  |
|  |  |  | must be wholly obtained |  |  |  |
|  |  |  |  | |  |  |
| ex Chapter 24 | Tobacco and | manufactured | Manufacture in which all the | |  |  |
|  | tobacco substitutes; except for: | | materials of Chapter 24 used must be | |  |  |
|  |  |  | wholly obtained |  |  |  |
| ex 2402 | Cigars, cheroots, | cigarillos and | Manufacture in which at least 70 % | |  |  |
|  | cigarettes, of tobacco or of | | by weight of the unmanufactured | |  |  |
|  | tobacco substitutes | | tobacco or tobacco refuse of | |  |  |
|  |  |  | heading 2401 used is originating |  |  |  |
| ex 2403 | Smoking tobacco |  | Manufacture in which at least 70 % | |  |  |
|  |  |  | by weight of the unmanufactured | |  |  |
|  |  |  | tobacco or tobacco refuse of | |  |  |
|  |  |  | heading 2401 used is originating |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  | confers originating status | | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
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| ex Chapter 25 | Salt; sulphur; earths and stone; | | | Manufacture in which all the | |  |  |
|  | plastering | materials, | lime and | materials used are classified within a | |  |  |
|  | cement; except for: | |  | heading other than that of the product | |  |  |
| ex 2504 | Natural | crystalline | graphite, | Enriching of the carbon content, | |  |  |
|  | with enriched carbon content, | | | purifying and grinding of crude | |  |  |
|  | purified and ground | |  | crystalline graphite |  |  |  |
| ex 2515 | Marble, merely cut, by sawing | | | Cutting, by sawing or otherwise, of | |  |  |
|  | or otherwise, into blocks or | | | marble (even if already sawn) of a | |  |  |
|  | slabs of a rectangular (including | | | thickness exceeding 25 cm |  |  |  |
|  | square) shape, of a thickness not | | |  |  |  |  |
|  | exceeding 25 cm | |  |  |  |  |  |
| ex 2516 | Granite, | porphyry, | basalt, | Cutting, by sawing or otherwise, of | |  |  |
|  | sandstone and other monumental | | | stone (even if already sawn) of a | |  |  |
|  | and building stone, merely cut, | | | thickness exceeding 25 cm |  |  |  |
|  | by sawing or otherwise, into | | |  |  |  |  |
|  | blocks or slabs of a rectangular | | |  |  |  |  |
|  | (including square) shape, of a | | |  |  |  |  |
|  | thickness not exceeding 25 cm | | |  |  |  |  |
| ex 2518 | Calcined dolomite | |  | Calcination of uncalcined dolomite | |  |  |
|  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  |  | (3) |  | or | | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  | | |  |  |
| ex 2519 | Crushed |  | natural | magnesium | | Manufacture in which all the | | |  |  |
|  | carbonate | | (magnesite), | | in | materials used are classified within a | | |  |  |
|  | hermetically-sealed | | | containers, | | heading other than that of the | | |  |  |
|  | and magnesium oxide, whether | | | | | product. | However, | natural |  |  |
|  | or not pure, other than fused | | | | | magnesium | carbonate | (magnesite) |  |  |
|  | magnesia | | or | dead-burned | | may be used |  |  |  |  |
|  | (sintered) magnesia | | |  |  |  |  |  |  |  |
| ex 2520 | Plasters | specially | | prepared | for | Manufacture in which the value of all | | |  |  |
|  | dentistry | |  |  |  | the materials used | | does not |  |  |
|  |  |  |  |  |  | exceed 50 % of the ex-works price of | | |  |  |
|  |  |  |  |  |  | the products |  |  |  |  |
| ex 2524 | Natural asbestos fibres | | | |  | Manufacture | from | asbestos |  |  |
|  |  |  |  |  |  | concentrate |  |  |  |  |
| ex 2525 | Mica powder | | |  |  | Grinding of mica or mica waste | | |  |  |
| ex 2530 | Earth | colours, calcined | | | or | Calcination or grinding of earth | | |  |  |
|  | powdered | |  |  |  | colours |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | |  |
| (1) | (2) | (3) | or | | (4) |
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|  |  |  | |  |  |
| Chapter 26 | Ores, slag and ash | Manufacture in which all the | |  |  |
|  |  | materials used are classified within a | |  |  |
|  |  | heading other than that of the product | |  |  |
|  |  |  | |  |  |
| ex Chapter 27 | Mineral fuels, mineral oils and | Manufacture in which all the | |  |  |
|  | products of their distillation; | materials used are classified within a | |  |  |
|  | bituminous substances; mineral | heading other than that of the product | |  |  |
|  | waxes; except for: |  |  |  |  |
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| Chapter/ heading | Product description | | | | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) |  |  | (2) | |  |  | (3) | or |  |  |  |  | (4) | |
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|  |  | | | | | |  | |  |  | | | |  |
| ex 2707 | Oils in which the weight of the | | | | | | Operations of refining and/or one or | | Other | operations | | | | in |
|  | aromatic | constituents | | | | exceeds | more specific process(es)**1** | | which |  | all | |  | the |
|  | thatofthenon-aromatic | | | | | |  |  | materials | | used | | | are |
|  | constituents, | | being | | oils | similar |  |  | classified | | within | | | a |
|  | to mineral oils obtained by | | | | | |  |  | heading | | other | | than | |
|  | distillation | of high | | | temperature | |  |  | that of the | | | product. | | |
|  | coal tar, of which more than | | | | | |  |  | However, | | | materials | | |
|  | 65 % by volume distils at a | | | | | |  |  | classified | | within | | | the |
|  | temperature | | of | up | to | 250 °C |  |  | same heading may be | | | | | |
|  | (including |  | mixtures | | | of |  |  | used | provided | | | their | |
|  | petroleum | spirit | | and benzole), | | |  |  | value |  | does | |  | not |
|  | for use as power or heating fuels | | | | | |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  |  |  |  | product | |  |  |  |  |
| ex 2709 | Crude oils | | obtained | | | from | Destructive distillation of bituminous | |  |  |  |  |  |  |
|  | bituminous minerals | | | |  |  | materials |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) |  |  | (2) |  |  | (3) | or |  |  |  |  | (4) | |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | | | | |  | |  |  | | | |  |
| 2710 | Petroleum oils and oils obtained | | | | | Operations of refining and/or one or | | Other | operations | | | | in |
|  | from bituminous minerals, other | | | | | more specific process(es)**1** | | which |  | all | |  | the |
|  | than | crude; preparations | | | not |  |  | materials | | used | | | are |
|  | elsewhere specified or included, | | | | |  |  | classified | | within | | | a |
|  | containing by weight 70 % or | | | | |  |  | heading | | other | | than | |
|  | more of petroleum oils or of oils | | | | |  |  | that of the | | | product. | | |
|  | obtained | | from | bituminous | |  |  | However, | | | materials | | |
|  | materials, these oils being the | | | | |  |  | classified | | within | | | the |
|  | basic |  | constituents | of | the |  |  | same heading may be | | | | | |
|  | preparations | | |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  |  |  | product | |  |  |  |  |
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1. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

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| Chapter/ heading | Product description |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) | (2) |  | (3) | or |  |  |  |  | (4) | |
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|  |  |  |  | |  |  | | | |  |
| 2711 | Petroleum gases and | other | Operations of refining and/or one or | | Other | operations | | | | in |
|  | gaseous hydrocarbons |  | more specific process(es)**1** | | which |  | all | |  | the |
|  |  |  |  |  | materials | | used | | | are |
|  |  |  |  |  | classified | | within | | | a |
|  |  |  |  |  | heading | | other | | than | |
|  |  |  |  |  | that of the | | | product. | | |
|  |  |  |  |  | However, | | | materials | | |
|  |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  | product | |  |  |  |  |
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1. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  |  |  | (4) | |
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|  |  | | |  |  | |  |  | | | |  |
| 2712 | Petroleum jelly; paraffin | | | wax, | Operations of refining and/or one or | | Other | operations | | | | in |
|  | microcrystalline petroleum wax, | | | | more specific process(es)**1** | | which |  | all | |  | the |
|  | slack | wax, | ozokerite, | lignite |  |  | materials | | used | | | are |
|  | wax, peat wax, other mineral | | | |  |  | classified | | within | | | a |
|  | waxes | and | similar products | |  |  | heading | | other | | than | |
|  | obtained by synthesis or by | | | |  |  | that of the | | | product. | | |
|  | other processes, whether or not | | | |  |  | However, | | | materials | | |
|  | coloured | |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  |  | product | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

1. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) |  | (2) |  | (3) | or |  |  |  |  | (4) | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  | | | |  |
| 2713 | Petroleum | coke, | petroleum | Operations of refining and/or one or | | Other | operations | | | | in |
|  | bitumen and other residues of | | | more specific process(es)**1** | | which |  | all | |  | the |
|  | petroleum oils or of oils | | |  |  | materials | | used | | | are |
|  | obtained | from | bituminous |  |  | classified | | within | | | a |
|  | materials |  |  |  |  | heading | | other | | than | |
|  |  |  |  |  |  | that of the | | | product. | | |
|  |  |  |  |  |  | However, | | | materials | | |
|  |  |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  | product | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) | (2) |  | (3) | or |  |  |  |  | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  | | | |  |
| 2714 | Bitumen and asphalt, | natural; | Operations of refining and/or one or | | Other | operations | | | | in |
|  | bituminous or oil shale and tar | | more specific process(es)**1** | | which |  | all | |  | the |
|  | sands; asphaltites and | asphaltic |  |  | materials | | used | | | are |
|  | rocks |  |  |  | classified | | within | | | a |
|  |  |  |  |  | heading | | other | | than | |
|  |  |  |  |  | that of the | | | product. | | |
|  |  |  |  |  | However, | | | materials | | |
|  |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  | product | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) | (2) |  |  | (3) | or |  |  |  |  | (4) | |
|  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  | |  |  | | | |  |
| 2715 | Bituminous mixtures | | based on | Operations of refining and/or one or | | Other | operations | | | | in |
|  | natural asphalt, | on | natural | more specific process(es)**1** | | which |  | all | |  | the |
|  | bitumen, on petroleum bitumen, | | |  |  | materials | | used | | | are |
|  | on mineral tar or on mineral tar | | |  |  | classified | | within | | | a |
|  | pitch (for example, | bituminous | |  |  | heading | | other | | than | |
|  | mastics, cut-backs) |  |  |  |  | that of the | | | product. | | |
|  |  |  |  |  |  | However, | | | materials | | |
|  |  |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  | product | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  | (2) |  | (3) |  |  | or |  |  |  | (4) |
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|  |  | | |  | | | | |  | |  |
| ex Chapter 28 | Inorganic chemicals; organic or | | | Manufacture in which all the | | | | | Manufacture | | in |
|  | inorganic | compounds | of | materials used are classified within a | | | | | which the value of all | | |
|  | precious metals, of rare-earth | | | heading other than that of the | | | | | the | materials | used |
|  | metals, of | radioactive elements | | product. | However, | | materials | | does | not | exceed |
|  | or of isotopes; except for: | |  | classified within the same heading | | | | | 40 % of the ex-works | | |
|  |  |  |  | may be used provided their value | | | | | price of the products | | |
|  |  |  |  | does not | exceed | 20 % | 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 products | | |
|  |  |  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) |  | (3) |  |  |  | or |  |  | (4) |
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|  |  | |  |  | | | | |  |  |  |
| 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 products | |  |  |  |  |  |  |
| ex 2840 | Sodium perborate | |  | Manufacture | | from | disodium | | Manufacture | | in |
|  |  |  |  | tetraborate pentahydrate | | |  |  | which the value of all | | |
|  |  |  |  |  |  |  |  |  | the | materials | used |
|  |  |  |  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
| ex 2852 | Mercury compounds of internal | | | Manufacture from materials of any | | | | | Manufacture | | in |
|  | ethers and | their halogenated, | | heading. However, the value of all | | | | | which the value of all | | |
|  | sulphonated, | nitrated | or | the materials of heading 2909 used | | | | | the | materials | used |
|  | nitrosated derivatives | |  | may | not exceed 20 % of | | | the | does | not | exceed |
|  |  |  |  | ex-works price of the product | | | |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  | Mercury compounds of nucleic | | | Manufacture from materials of any | | | | | Manufacture | | in |
|  | acids and their salts, whether or | | | heading. However, the value of all | | | | | which the value of all | | |
|  | not chemically defined; | | other | the materials of headings 2932, 2933 | | | | | the | materials | used |
|  | heterocyclic compounds | |  | and 2934 used may not exceed 20 % | | | | | does | not | exceed |
|  |  |  |  | of the ex-works price of the product | | | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  | |  |  | | | | |  |  |  |
|  | Mercury | | compounds | | of | Manufacture in which the value of all | | | | |  |  |  |
|  | diagnostic or laboratory reagents | | | | | the | materials | used | does | not |  |  |  |
|  | on | a | backing, | prepared | | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  | diagnostic | | or | laboratory | | the products | |  |  |  |  |  |  |
|  | reagents, whether or not on a | | | | |  |  |  |  |  |  |  |  |
|  | backing, other than those of | | | | |  |  |  |  |  |  |  |  |
|  | heading 3002 or 3006; certified | | | | |  |  |  |  |  |  |  |  |
|  | reference materials | | |  |  |  |  |  |  |  |  |  |  |
|  | Nucleic acids and their salts, | | | | | Manufacture from materials of any | | | | | Manufacture | | in |
|  | whether | | or not | chemically | | heading. However, the value of all | | | | | which the value of all | | |
|  | defined; | | other | heterocyclic | | the materials of headings 2932, 2933 | | | | | the | materials | used |
|  | compounds | | |  |  | and 2934 used may not exceed 20 % | | | | | does | not | exceed |
|  |  |  |  |  |  | of the ex-works price of the product | | | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  |  |  | price of the products | | |
|  | Mercury | | compounds | | of | Manufacture in which the value of all | | | | |  |  |  |
|  | chemical | | products | | and | the | materials | used | does | not |  |  |  |
|  | preparations of the chemical or | | | | | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  | allied industries (including those | | | | | the products | |  |  |  |  |  |  |
|  | consisting of mixtures of natural | | | | |  |  |  |  |  |  |  |  |
|  | products), | | not | elsewhere | |  |  |  |  |  |  |  |  |
|  | specified or included | | | |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  | confers originating status | | | | |  |  |
| (1) | (2) | (3) |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | |  |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture | in | which | all | the | Manufacture | | in |
|  |  | materials used are classified within a | | | | | which the value of all | | |
|  |  | heading other than that of the | | | | | the | materials | used |
|  |  | product. | However, | | materials | | does | not | exceed |
|  |  | classified within the same heading | | | | | 40 % of the ex-works | | |
|  |  | may be used provided their value | | | | | price of the products | | |
|  |  | does not | exceed | 20 % | of | the |  |  |  |
|  |  | ex-works price of the product | | | |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  | confers originating status | |  |  |  |  |  |
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|  |  |  | |  |  | | | |  |
| ex 2901 | Acyclic hydrocarbons for use as | Operations of refining and/or one or | | Other | operations | | | | in |
|  | power or heating fuels | more specific process(es)**1** | | which |  | all | |  | the |
|  |  |  |  | materials | | used | | | are |
|  |  |  |  | classified | | within | | | a |
|  |  |  |  | heading | | other | | than | |
|  |  |  |  | that of the | | | product. | | |
|  |  |  |  | However, | | | materials | | |
|  |  |  |  | classified | | within | | | the |
|  |  |  |  | same heading may be | | | | | |
|  |  |  |  | used | provided | | | their | |
|  |  |  |  | value |  | does | |  | not |
|  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  | product | |  |  |  |  |
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1. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | | | |
|  |  |  |  |  | confers originating status | | |  |  |  |  |  |  |
| (1) |  | (2) |  | (3) |  | or |  |  |  |  |  | (4) | |
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|  |  |  | |  | | |  | |  | | | |  |
| ex 2902 | Cyclanes | and cyclenes (other | | Operations of refining and/or one or | | | Other | | operations | | | | in |
|  | than | azulenes), | benzene, | more specific process(es)**1** | |  | which | |  | all | |  | the |
|  | toluene, xylenes, for use as | | |  |  |  | materials | | | used | | | are |
|  | power or heating fuels | |  |  |  |  | classified | | | within | | | a |
|  |  |  |  |  |  |  | heading | | | other | | than | |
|  |  |  |  |  |  |  | that | of | the | | product. | | |
|  |  |  |  |  |  |  | However, | | |  | materials | | |
|  |  |  |  |  |  |  | classified | | | within | | | the |
|  |  |  |  |  |  |  | same heading may be | | | | | | |
|  |  |  |  |  |  |  | used, | provided | | | | that | |
|  |  |  |  |  |  |  | their | value | | | does | | not |
|  |  |  |  |  |  |  | exceed 50 % of the | | | | | | |
|  |  |  |  |  |  |  | ex-works price of the | | | | | | |
|  |  |  |  |  |  |  | product | | |  |  |  |  |
| ex 2905 | Metal alcoholates of alcohols of | | | Manufacture from materials of any | | | Manufacture | | | | |  | in |
|  | this heading and of ethanol | | | heading, including other materials of | | | which the value of all | | | | | | |
|  |  |  |  | heading 2905. | However, | metal | the | materials | | | | used | |
|  |  |  |  | alcoholates of this heading may be | | | does |  | not | | exceed | | |
|  |  |  |  | used, provided their value does not | | | 40 % of the ex-works | | | | | | |
|  |  |  |  | exceed 20 % of the ex-works price of | | | price of the products | | | | | | |
|  |  |  |  | the product |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  | |  | |  |
| 2915 | Saturated | |  |  | acyclic | Manufacture from materials of any | | Manufacture | | in |
|  | monocarboxylic acids and their | | | | | heading. However, the value of all | | which the value of all | | |
|  | anhydrides, | | halides, peroxides | | | the materials of headings 2915 and | | the | materials | used |
|  | and | peroxyacids; | | | their | 2916 used may not exceed 20 % of | | does | not | exceed |
|  | halogenated, | |  | sulphonated, | | the ex-works price of the product | | 40 % of the ex-works | | |
|  | nitrated or nitrosated derivatives | | | | |  |  | price of the products | | |
| ex 2932 | Internal | ethers | | and | their | Manufacture from materials of any | | Manufacture | | in |
|  | halogenated, | |  | sulphonated, | | heading. However, the value of all | | which the value of all | | |
|  | nitrated or nitrosated derivatives | | | | | the materials of heading 2909 used | | the | materials | used |
|  |  |  |  |  |  | may not | exceed 20 % of the | does | not | exceed |
|  |  |  |  |  |  | ex-works price of the product | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  | price of the products | | |
|  | Cyclic | acetals | | and | internal | Manufacture from materials of any | | Manufacture | | in |
|  | hemiacetals | |  | and | their | heading |  | which the value of all | | |
|  | halogenated, | |  | sulphonated, | |  |  | the | materials | used |
|  | nitrated or nitrosated derivatives | | | | |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  | price of the products | | |
| 2933 | Heterocyclic | | compounds with | | | Manufacture from materials of any | | Manufacture | | in |
|  | nitrogen hetero-atom(s) only | | | | | heading. However, the value of all | | which the value of all | | |
|  |  |  |  |  |  | the materials of headings 2932 and | | the | materials | used |
|  |  |  |  |  |  | 2933 used may not exceed 20 % of | | does | not | exceed |
|  |  |  |  |  |  | the ex-works price of the product | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  | price of the products | | |
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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | | |  | | |  | |  |
| 2934 | Nucleic acids and their salts; | | | | | Manufacture from materials of any | | | Manufacture | | in |
|  | other heterocyclic compounds | | | | | heading. However, the value of all | | | which the value of all | | |
|  |  |  |  |  |  | the materials of headings 2932, 2933 | | | the | materials | used |
|  |  |  |  |  |  | and 2934 used may not exceed 20 % | | | does | not | exceed |
|  |  |  |  |  |  | of the ex-works price of the product | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  | | | | |  |  |  |  |  |  |
| 293980 | Alkaloids of non-plant origin | | | | |  |  |  |  |  |  |
|  |  | |  | | |  | | |  | |  |
|  | Heterocyclic | | compounds with | | | Manufacture from materials of any | | | Manufacture | | in |
|  | nitrogen hetero-atom(s) only | | | | | heading. However, the value of all | | | which the value of all | | |
|  |  |  |  |  |  | the materials of headings 2932 and | | | the | materials | used |
|  |  |  |  |  |  | 2933 used may not exceed 20 % of | | | does | not | exceed |
|  |  |  |  |  |  | the ex-works price of the product | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  | | | | |  | | |  | |  |
|  | Nucleic acids and their salts; | | | | | Manufacture from materials of any | | | Manufacture | | in |
|  | other heterocyclic compounds | | | | | heading. However, the value of all | | | which the value of all | | |
|  |  |  |  |  |  | the materials of headings 2932, 2933 | | | the | materials | used |
|  |  |  |  |  |  | and 2934 used may not exceed 20 % | | | does | not | exceed |
|  |  |  |  |  |  | of the ex-works price of the product | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  | | | | |  | | |  |  |  |
| ex Chapter 30 | Pharmaceutical products; except | | | | | Manufacture in which all the | | |  |  |  |
|  | for: |  |  |  |  | materials used are classified within a | | |  |  |  |
|  |  |  |  |  |  | heading other than that of the | | |  |  |  |
|  |  |  |  |  |  | product. | However, | materials |  |  |  |
|  |  |  |  |  |  | classified within the same heading | | |  |  |  |
|  |  |  |  |  |  | may be used provided their value | | |  |  |  |
|  |  |  |  |  |  | does not | exceed 20 % | of the |  |  |  |
|  |  |  |  |  |  | ex-works price of the product | | |  |  |  |
| ex3002 | 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: |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  | | |  | |  |  |
|  | - products consisting of two or | | | Manufacture from materials of any | |  |  |
|  | more | constituents which | have | heading, including other materials of | |  |  |
|  | been | mixedtogether | for | heading 3002. The materials of this | |  |  |
|  | therapeutic or prophylactic uses | | | description may also be used, | |  |  |
|  | or unmixed products for these | | | provided their value does not exceed | |  |  |
|  | uses, put up in measured doses | | | 20 % of the ex-works price of the | |  |  |
|  | or in forms or packings for retail | | | product |  |  |  |
|  | sale |  |  |  |  |  |  |
|  | - other: | |  |  |  |  |  |
|  | -- human blood | |  | Manufacture from materials of any | |  |  |
|  |  |  |  | heading, including other materials of | |  |  |
|  |  |  |  | heading 3002. The | materials of this |  |  |
|  |  |  |  | description may also be used, | |  |  |
|  |  |  |  | provided their value does not exceed | |  |  |
|  |  |  |  | 20 % of the ex-works price of the | |  |  |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
|  | -- animal blood prepared for | Manufacture from materials of any | |  |  |
|  | therapeutic or prophylactic uses | heading, including other materials of | |  |  |
|  |  | heading 3002. The | materials of this |  |  |
|  |  | description may also be used, | |  |  |
|  |  | provided their value does not exceed | |  |  |
|  |  | 20 % of the ex-works price of the | |  |  |
|  |  | product |  |  |  |
|  | -- blood fractions other than | Manufacture from materials of any | |  |  |
|  | antisera, haemoglobin, blood | heading, including other materials of | |  |  |
|  | globulins and serum globulins | heading 3002. The materials of this | |  |  |
|  |  | description may also be used, | |  |  |
|  |  | provided their value does not exceed | |  |  |
|  |  | 20 % of the ex-works price of the | |  |  |
|  |  | product |  |  |  |
|  | -- haemoglobin, blood globulins | Manufacture from materials of any | |  |  |
|  | and serum globulins | heading, including other materials of | |  |  |
|  |  | heading 3002. The | materials of this |  |  |
|  |  | description may also be used, | |  |  |
|  |  | provided their value does not exceed | |  |  |
|  |  | 20 % of the ex-works price of the | |  |  |
|  |  | product |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | |  |  |  |
|  | -- other |  |  |  | Manufacture from materials of any | |  |  |  |
|  |  |  |  |  | heading, including other materials of | |  |  |  |
|  |  |  |  |  | heading 3002. The | materials of this |  |  |  |
|  |  |  |  |  | description may also be used, | |  |  |  |
|  |  |  |  |  | provided their value does not exceed | |  |  |  |
|  |  |  |  |  | 20 % of the ex-works price of the | |  |  |  |
|  |  |  |  |  | product |  |  |  |  |
|  | Heterocyclic | | compounds with | | Manufacture from materials of any | | Manufacture | | in |
|  | nitrogen hetero-atom(s) only | | | | heading. However, the value of all | | which the value of all | | |
|  |  |  |  |  | the materials of headings 2932 and | | the | materials | used |
|  |  |  |  |  | 2933 used may not exceed 20 % of | | does | not | exceed |
|  |  |  |  |  | the ex-works price of the product | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  | price of the products | | |
|  | Nucleic acids and their salts, | | | | Manufacture from materials of any | | Manufacture | | in |
|  | whether | or | not | chemically | heading. However, the value of all | | which the value of all | | |
|  | defined; | other | | heterocyclic | the materials of headings 2932, 2933 | | the | materials | used |
|  | compounds | |  |  | and 2934 used may not exceed 20 % | | does | not | exceed |
|  |  |  |  |  | of the ex-works price of the product | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  | price of the products | | |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  | confers originating status | | | | |
| (1) | (2) | (3) |  |  | or | (4) | |
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| 3003 and 3004 | Medicaments (excluding goods |  |  |  |  |  |  |
|  | of headings 3002, 3005 or |  |  |  |  |  |  |
|  | 3006): |  |  |  |  |  |  |
|  | - obtained from amikacin of | Manufacture | in | which | all | the |  |
|  | heading 2941 | materials used are classified within a | | | | |  |
|  |  | heading other than that of the | | | | |  |
|  |  | product. However, materials | | | | of |  |
|  |  | heading 3003 or 3004 may be used | | | | |  |
|  |  | provided their value, taken together, | | | | |  |
|  |  | does not | exceed | 20 % | of | the |  |
|  |  | ex-works price of the product | | | |  |  |
|  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  | confers originating status | | | | |
| (1) |  | (2) | (3) |  |  |  | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  |  |  | | | |  |  |  |
|  | - other |  | Manufacture in which: | | | |  |  |  |
|  |  |  | - all the materials used are classified | | | | | |  |
|  |  |  | within a heading other than that of | | | | | |  |
|  |  |  | the product. However, materials of | | | | | |  |
|  |  |  | heading 3003 or 3004 may be used | | | | | |  |
|  |  |  | provided their value, taken together, | | | | | |  |
|  |  |  | does | not | exceed | 20 % | of | the |  |
|  |  |  | ex-works price of the product, and | | | | |  |  |
|  |  |  | - the value of all the materials used | | | | | |  |
|  |  |  | does | not | exceed | 50 % | of | the |  |
|  |  |  | ex-works price of the product | | | |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) |  | (3) |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | | | | |  |  |  |
| ex 3006 | Appliances | identifiable | for | Manufacture in which the value of all | | | | |  |  |  |
|  | ostomy use made of plastic | |  | the | materials used | | does | not |  |  |  |
|  |  |  |  | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  |  |  |  | the products | |  |  |  |  |  |  |
|  |  | |  |  | | | | |  | |  |
| ex Chapter 31 | Fertilisers; except for: | |  | Manufacture in which all the | | | | | Manufacture | | in |
|  |  |  |  | materials used are classified within a | | | | | which the value of all | | |
|  |  |  |  | heading other than that of the | | | | | the | materials | used |
|  |  |  |  | product. | | However, | materials | | does | not | exceed |
|  |  |  |  | classified within the same heading | | | | | 40 % of the ex-works | | |
|  |  |  |  | may be used provided their value | | | | | price of the products | | |
|  |  |  |  | does | not | exceed 20 % of | | the |  |  |  |
|  |  |  |  | ex-works price of the product | | | |  |  |  |  |
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| Chapter/ heading | Product description | | | | | |  | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  |  |  | (2) |  |  |  | (3) |  |  |  | or |  |  |  | (4) |
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|  |  |  | |  | |  | |  | | | |  |  |  | |  |
| ex 3105 | Mineral | or | | chemical | | fertilizers | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | containing two or three of the | | | | | | | - all the materials used are classified | | | | | | which the value of all | | |
|  | fertilizing | | elements | | | nitrogen, | | within a heading other than that of | | | | | | the | materials | used |
|  | phosphorus and potassium other | | | | | | | the | product. However, | | | materials | | does | not | exceed |
|  | fertilisers; goods of this Chapter, | | | | | | | classified within the same heading | | | | | | 40 % of the ex-works | | |
|  | in tablets or similar forms or in | | | | | | | may be used provided their value | | | | | | price of the products | | |
|  | packages of a gross weight not | | | | | | | does | not | exceed | 20 % | of | the |  |  |  |
|  | exceeding 10 kg, except for: | | | | | | | ex-works price of the product, and | | | | |  |  |  |  |
|  | - sodium nitrate | | | |  |  |  | - the value of all the materials used | | | | | |  |  |  |
|  | - calcium cyanamide | | | |  |  |  | does | not | exceed | 50 % | of | the |  |  |  |
|  | - potassium sulphate | | | |  |  |  | ex-works price of the product | | | | |  |  |  |  |
|  | - magnesium potassium sulphate | | | | | | |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  | |  | | | | | |  | |  |
| ex Chapter 32 | Tanning |  | or | dyeing | | extracts; | | Manufacture in which all the | | | | | | Manufacture | | in |
|  | tannins | and | | their | derivatives; | | | materials used are classified within a | | | | | | which the value of all | | |
|  | dyes, | pigments | | | and | | other | heading other than that of the | | | | | | the | materials | used |
|  | colouring | | matter; | | paints | | and | product. | | However, | | materials | | does | not | exceed |
|  | varnishes; | |  | putty | and | | other | classified within the same heading | | | | | | 40 % of the ex-works | | |
|  | mastics; inks; except for: | | | | | |  | may be used provided their value | | | | | | price of the products | | |
|  |  |  |  |  |  |  |  | does | not | exceed | 20 % | of | the |  |  |  |
|  |  |  |  |  |  |  |  | ex-works price of the product | | | | |  |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  | | |  | |  | |  |
| ex 3201 | Tannins and their salts, ethers, | | | Manufacture from tanning extracts of | | Manufacture | | in |
|  | esters and other derivatives | |  | vegetable origin |  | which the value of all | | |
|  |  |  |  |  |  | the | materials | used |
|  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
| 3205 | Colour lakes; | preparations | as | Manufacture from materials of any | | Manufacture | | in |
|  | specified in | Note 3 to | this | heading, except headings 3203, 3204 | | which the value of all | | |
|  | Chapter based on colour lakes**1** | | | and 3205. However, materials from | | the | materials | used |
|  |  |  |  | heading 3205 may be used provided | | does | not | exceed |
|  |  |  |  | their value does not exceed 20 % of | | 40 % of the ex-works | | |
|  |  |  |  | the ex-works price of the product | | price of the products | | |
|  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) | |  |  | (3) |  | or |  |  | (4) |
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|  |  | |  |  |  | |  | | |  | |  |
| ex Chapter 33 | Essential | | oils | and | resinoids; | | Manufacture in which all the | | | Manufacture | | in |
|  | perfumery, | | cosmetic | | or toilet | | materials used are classified within a | | | which the value of all | | |
|  | preparations; except for: | | | | |  | heading other than that of the | | | the | materials | used |
|  |  |  |  |  |  |  | product. | However, | materials | does | not | exceed |
|  |  |  |  |  |  |  | classified within the same heading | | | 40 % of the ex-works | | |
|  |  |  |  |  |  |  | may be used provided their value | | | price of the products | | |
|  |  |  |  |  |  |  | does not | exceed 20 % | of the |  |  |  |
|  |  |  |  |  |  |  | ex-works price of the product | | |  |  |  |
| 3301 | Essential | | oils | (terpeneless | | or | Manufacture from materials of any | | | Manufacture | | in |
|  | not), | including | | concretes | | and | heading, including materials of a | | | which the value of all | | |
|  | absolutes; | | resinoids; | | extracted | | different ‘group’**1** in this heading. | | | the | materials | used |
|  | oleoresins; | | concentrates | | | of | However, materials of the same | | | does | not | exceed |
|  | essential oils in fats, in fixed | | | | | | group may be used, provided their | | | 40 % of the ex-works | | |
|  | oils, in waxes or the like, | | | | | | value does not exceed 20 % of the | | | price of the products | | |
|  | obtained | | by | enfleurage | | or | ex-works price of the product | | |  |  |  |
|  | maceration; | | |  | terpenic | |  |  |  |  |  |  |
|  | by-products of the deterpenation | | | | | |  |  |  |  |  |  |
|  | of | essential | | oils; | aqueous | |  |  |  |  |  |  |
|  | distillates and aqueous solutions | | | | | |  |  |  |  |  |  |
|  | of essential oils | | |  |  |  |  |  |  |  |  |  |
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1. A ‘group’ is regarded as any part of the heading separated from the rest by a semi-colon.

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| Chapter/ heading |  | Product description | | | | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  | or |  |  | (4) |
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| ex Chapter 34 | Soap, | organic | | surface-active | | Manufacture in which all the | | | Manufacture | | in |
|  | agents, |  | washing | preparations, | | materials used are classified within a | | | which the value of all | | |
|  | lubricating | | | preparations, | | heading other than that of the | | | the | materials | used |
|  | artificial waxes, prepared waxes, | | | | | product. | However, | materials | does | not | exceed |
|  | polishing | | or |  | scouring | classified within the same heading | | | 40 % of the ex-works | | |
|  | preparations, candles and similar | | | | | may be used provided their value | | | price of the products | | |
|  | articles, | | modelling | | pastes, | does not | exceed 20 % | of the |  |  |  |
|  | ‘dental |  | waxes’ | and | dental | ex-works price of the product | | |  |  |  |
|  | preparations with a basis of | | | | |  |  |  |  |  |  |
|  | plaster; except for: | | |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |  |  |  |
| (1) |  | (2) |  |  | (3) | or |  |  |  |  | (4) | |
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|  |  |  |  | |  | |  |  | | | |  |
| ex 3403 | Lubricating |  | preparations | | Operations of refining and/or one or | | Other | operations | | | | in |
|  | containing petroleum oils or oils | | | | more specific process(es)**1** | | which |  | all | |  | the |
|  | obtained | from | bituminous | |  |  | materials | | used | | | are |
|  | minerals, | provided | | they |  |  | classified | | within | | | a |
|  | represent less than 70 % by | | | |  |  | heading | | other | | than | |
|  | weight |  |  |  |  |  | that of the | | | product. | | |
|  |  |  |  |  |  |  | However, | | | materials | | |
|  |  |  |  |  |  |  | classified | | within | | | the |
|  |  |  |  |  |  |  | same heading may be | | | | | |
|  |  |  |  |  |  |  | used | provided | | | their | |
|  |  |  |  |  |  |  | value |  | does | |  | not |
|  |  |  |  |  |  |  | exceed 50 % of the | | | | | |
|  |  |  |  |  |  |  | ex-works price of the | | | | | |
|  |  |  |  |  |  |  | product | |  |  |  |  |
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1. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) |  |  | (3) |  | or | (4) | |
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|  |  |  |  |  |  |  |  |  |  |
| 3404 | Artificial | waxes | and | prepared |  |  |  |  |  |
|  | waxes: |  |  |  |  |  |  |  |  |
|  | - with a basis of paraffin, | | | | Manufacture in which all the | | | |  |
|  | petroleum | waxes, | | waxes | materials used are classified within a | | | |  |
|  | obtained | from | bituminous | | heading other than that of the | | | |  |
|  | minerals, slack wax or scale wax | | | | product. | However, | materials | |  |
|  |  |  |  |  | classified within the same heading | | | |  |
|  |  |  |  |  | may be used provided their value | | | |  |
|  |  |  |  |  | does not | exceed 50 % | of | the |  |
|  |  |  |  |  | ex-works price of the product | | |  |  |
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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  | confers originating status | | |  |  |
| (1) | (2) |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  | | |  | |  |
|  | - other |  | Manufacture from materials of any | | | Manufacture | | in |
|  |  |  | heading, except: | |  | which the value of all | | |
|  |  |  | - hydrogenated oils having the | | | the | materials | used |
|  |  |  | character of waxes of heading 1516, | | | does | not | exceed |
|  |  |  | - fatty acids not chemically defined | | | 40 % of the ex-works | | |
|  |  |  | price of the products | | |
|  |  |  | or industrial fatty alcohols having the | | |
|  |  |  |  |  |  |
|  |  |  | character of waxes of heading 3823, | | |  |  |  |
|  |  |  | and |  |  |  |  |  |
|  |  |  | - materials of heading 3404 | |  |  |  |  |
|  |  |  | However, these materials may be | | |  |  |  |
|  |  |  | used provided their value does not | | |  |  |  |
|  |  |  | exceed 20 % of the ex-works price of | | |  |  |  |
|  |  |  | the product |  |  |  |  |  |
|  |  |  |  | | |  | |  |
| ex Chapter 35 | Albuminoidal | substances; | Manufacture in which all the | | | Manufacture | | in |
|  | modified starches; | enzymes; | materials used are classified within a | | | which the value of all | | |
|  | except for: |  | heading other than that of the | | | the | materials | used |
|  |  |  | product. | However, | materials | does | not | exceed |
|  |  |  | classified within the same heading | | | 40 % of the ex-works | | |
|  |  |  | may be used provided their value | | | price of the products | | |
|  |  |  | does not | exceed 20 % | of the |  |  |  |
|  |  |  | ex-works price of the product | | |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) |  | (3) |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 3505 | Dextrins | and | other | modified |  |  |  |  |  |  |  |
|  | starches | (for | | example, |  |  |  |  |  |  |  |
|  | pregelatinised | | or | esterified |  |  |  |  |  |  |  |
|  | starches); | glues based on | | |  |  |  |  |  |  |  |
|  | starches, or on dextrins or other | | | |  |  |  |  |  |  |  |
|  | modified starches: | | |  |  |  |  |  |  |  |  |
|  | - starch ethers and esters | | | | Manufacture from materials of any | | | | Manufacture | | in |
|  |  |  |  |  | heading, including other materials of | | | | which the value of all | | |
|  |  |  |  |  | heading 3505 |  |  |  | the | materials | used |
|  |  |  |  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  | - other |  |  |  | Manufacture from materials of any | | | | Manufacture | | in |
|  |  |  |  |  | heading, | except | those | of | which the value of all | | |
|  |  |  |  |  | heading 1108 |  |  |  | the | materials | used |
|  |  |  |  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
| ex 3507 | Prepared enzymes not elsewhere | | | | Manufacture in which the value of all | | | |  |  |  |
|  | specified or included | | |  | the materials used | | does | not |  |  |  |
|  |  |  |  |  | exceed 50 % of the ex-works price of | | | |  |  |  |
|  |  |  |  |  | the products |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
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| Chapter 36 | Explosives; | | pyrotechnic | Manufacture in which all the | | | Manufacture | | in |
|  | products; | matches; | pyrophoric | materials used are classified within a | | | which the value of all | | |
|  | alloys; | certain | combustible | heading other than that of the | | | the | materials | used |
|  | preparations | |  | product. | However, | materials | does | not | exceed |
|  |  |  |  | classified within the same heading | | | 40 % of the ex-works | | |
|  |  |  |  | may be used provided their value | | | price of the products | | |
|  |  |  |  | does not exceed 20 % of the ex- | | |  |  |  |
|  |  |  |  | works price of the product | |  |  |  |  |
|  |  | |  |  | | |  | |  |
| ex Chapter 37 | Photographic | | or | Manufacture in which all the | | | Manufacture | | in |
|  | cinematographic goods; except | | | materials used are classified within a | | | which the value of all | | |
|  | for: |  |  | heading other than that of the | | | the | materials | used |
|  |  |  |  | product. | However, | materials | does | not | exceed |
|  |  |  |  | classified within the same heading | | | 40 % of the ex-works | | |
|  |  |  |  | may be used provided their value | | | price of the products | | |
|  |  |  |  | does not | exceed 20 % | of the |  |  |  |
|  |  |  |  | ex-works price of the product | | |  |  |  |
| 3701 | Photographic plates and film in | | |  |  |  |  |  |  |
|  | the flat, | sensitised, | unexposed, |  |  |  |  |  |  |
|  | of any material other than paper, | | |  |  |  |  |  |  |
|  | paperboard or textiles; instant | | |  |  |  |  |  |  |
|  | print film in the flat, sensitised, | | |  |  |  |  |  |  |
|  | unexposed, whether or not in | | |  |  |  |  |  |  |
|  | packs: |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) |  | (3) |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | |  | | | |  | |  |
|  | - Instant print film for colour | | | | Manufacture in which all the | | | | Manufacture | | in |
|  | photography | |  |  | materials used are classified in a | | | | which the value of all | | |
|  |  |  |  |  | heading other than headings 3701 or | | | | the | materials | used |
|  |  |  |  |  | 3702. | However, | materials | from | does | not | exceed |
|  |  |  |  |  | heading 3702 may be used provided | | | | 40 % of the ex-works | | |
|  |  |  |  |  | their value does not exceed 30 % of | | | | price of the products | | |
|  |  |  |  |  | the ex-works price of the product | | | |  |  |  |
|  | - other |  |  |  | Manufacture in which all the | | | | Manufacture | | in |
|  |  |  |  |  | materials used are classified in a | | | | which the value of all | | |
|  |  |  |  |  | heading other than heading 3701 or | | | | the | materials | used |
|  |  |  |  |  | 3702. | However, | materials | from | does | not | exceed |
|  |  |  |  |  | headings 3701 and 3702 may be used | | | | 40 % of the ex-works | | |
|  |  |  |  |  | provided their value, taken together, | | | | price of the products | | |
|  |  |  |  |  | does | not exceed | 20 % of | the |  |  |  |
|  |  |  |  |  | ex-works price of the product; | | |  |  |  |  |
| 3702 | Photographic | | film in | rolls, | Manufacture in which all the | | | | Manufacture | | in |
|  | sensitised, | unexposed, | | of any | materials used are classified within a | | | | which the value of all | | |
|  | material | other than | | paper, | heading other than heading 3701 or | | | | the | materials | used |
|  | paperboard | or | textiles; | instant | 3702 |  |  |  | does | not | exceed |
|  | print film in rolls, sensitised, | | | |  |  |  |  | 40 % of the ex-works | | |
|  | unexposed |  |  |  |  |  |  |  | price of the products | | |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  |  |  | or |  |  | (4) |
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| 3704 | Photographic plates, film paper, | | | | | Manufacture in which all the | | | | | Manufacture | | in |
|  | paperboard and textiles, exposed | | | | | materials used are classified within a | | | | | which the value of all | | |
|  | but not developed | | |  |  | heading other than headings 3701 to | | | | | the | materials | used |
|  |  |  |  |  |  | 3704 |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  | |  |  | |  | | | | |  | |  |
| ex Chapter 38 | Miscellaneous | |  | chemical | | Manufacture in which all the | | | | | Manufacture | | in |
|  | products; except for: | | | |  | materials used are classified within a | | | | | which the value of all | | |
|  |  |  |  |  |  | heading other than that of the | | | | | the | materials | used |
|  |  |  |  |  |  | product. | | However, | materials | | does | not | exceed |
|  |  |  |  |  |  | classified within the same heading | | | | | 40 % of the ex-works | | |
|  |  |  |  |  |  | may be used provided their value | | | | | price of the products | | |
|  |  |  |  |  |  | does | not | exceed 20 % of | | the |  |  |  |
|  |  |  |  |  |  | ex-works price of the product | | | |  |  |  |  |
| ex 3801 | - | Colloidal |  | graphite | in | Manufacture in which the value of all | | | | |  |  |  |
|  | suspension | | in | oil | and | the | materials used | | does | not |  |  |  |
|  | semi-colloidal | |  | graphite; | | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  | carbonaceous | |  | pastes | for | the products | |  |  |  |  |  |  |
|  | electrodes | |  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  | confers originating status | | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
|  |  |  |  |  |
|  |  |  | |  | |  |
|  | - Graphite in paste form, being a | Manufacture in which the value of all | | Manufacture | | in |
|  | mixture of more than 30 % by | the materials of heading 3403 used | | which the value of all | | |
|  | weight of graphite with mineral | does not exceed 20 % of | the | the | materials | used |
|  | oils | ex-works price of the product |  | does | not | exceed |
|  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  | price of the products | | |
| ex 3803 | Refined tall oil | Refining of crude tall oil |  | Manufacture | | in |
|  |  |  |  | which the value of all | | |
|  |  |  |  | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  | price of the products | | |
| ex 3805 | Spirits of sulphate turpentine, | Purification by distillation or refining | | Manufacture | | in |
|  | purified | of raw spirits of sulphate turpentine | | which the value of all | | |
|  |  |  |  | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  | price of the products | | |
| 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 products | | |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) | |  |  | (3) | or | |  | (4) |
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| 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 products | | |
| 3808 | Insecticides, | |  | rodenticides, | | | Manufacture in which the value of all | |  |  |  |
|  | fungicides, | |  | herbicides, | | | the materials used does not exceed | |  |  |  |
|  | anti-sprouting products and | | | | | | 50 % of the ex-works price of the | |  |  |  |
|  | plant-growth | |  | regulators, | | | products |  |  |  |  |
|  | 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) | |  |  |  |  |  |  |  |  |  |
| 3809 | Finishing agents, dye carriers to | | | | | | Manufacture in which the value of all | |  |  |  |
|  | accelerate the dyeing or fixing | | | | | | the materials used does not exceed | |  |  |  |
|  | of dyestuffs and other products | | | | | | 50 % of the ex-works price of the | |  |  |  |
|  | and preparations | | | (for | example, | | products |  |  |  |  |
|  | dressings and mordants), of a | | | | | |  |  |  |  |  |
|  | kind used in the textile, paper, | | | | | |  |  |  |  |  |
|  | leather or like industries, not | | | | | |  |  |  |  |  |
|  | elsewhere specified or included | | | | | |  |  |  |  |  |
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| Chapter/ heading |  |  | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  |  |  |  | confers originating status | | |
| (1) |  |  |  |  | (2) |  |  |  | (3) | or | (4) | |
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| 3810 | Pickling preparations | | | | | | for | metal | Manufacture in which the value of all | | |  |
|  | surfaces; | | | fluxes | | and | | other | the materials used does not exceed | | |  |
|  | auxiliary | | | preparations | | | | for | 50 % of the ex-works price of the | | |  |
|  | soldering, | | | brazing | | or | welding; | | products |  |  |  |
|  | 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 | | | | |  |  |  |  |  |  |  |
| 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 | Manufacture in which the value of all | | |  |
|  | lubricating | | |  | oil, | containing | | | the materials of heading 3811 used | | |  |
|  | petroleum oils or oils obtained | | | | | | | | does not | exceed 50 % of | the |  |
|  | from bituminous minerals | | | | | | |  | ex-works price of the product. | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  |  | (2) |  |  | (3) |  |  |  | or | | (4) |
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|  |  | |  |  |  |  | | | | |  |  |
|  | - other | |  |  |  | Manufacture in which the value of all | | | | |  |  |
|  |  |  |  |  |  | the | materials | used | does | not |  |  |
|  |  |  |  |  |  | exceed 50 % of the ex-works price of | | | | |  |  |
|  |  |  |  |  |  | the products | |  |  |  |  |  |
| 3812 | Prepared rubber | | | accelerators; | | Manufacture in which the value of all | | | | |  |  |
|  | compound plasticisers for rubber | | | | | the | materials | used | does | not |  |  |
|  | or | plastics, | not | elsewhere | | exceed 50 % of the ex-works price of | | | | |  |  |
|  | specified | | or | included; | | the products | |  |  |  |  |  |
|  | anti-oxidising preparations and | | | | |  |  |  |  |  |  |  |
|  | other | compound stabilizers | | | for |  |  |  |  |  |  |  |
|  | rubber or plastics | | |  |  |  |  |  |  |  |  |  |
| 3813 | Preparations | | and | charges | for | Manufacture in which the value of all | | | | |  |  |
|  | fire-extinguishers; | | | charged | | the | materials | used | does | not |  |  |
|  | fire-extinguishing grenades | | | |  | exceed 50 % of the ex-works price of | | | | |  |  |
|  |  |  |  |  |  | the products | |  |  |  |  |  |
| 3814 | Organic composite solvents and | | | | | Manufacture in which the value of all | | | | |  |  |
|  | thinners, not elsewhere specified | | | | | the | materials | used | does | not |  |  |
|  | or included; prepared paint or | | | | | exceed 50 % of the ex-works price of | | | | |  |  |
|  | vanish removers | | |  |  | the products | |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  | (2) |  |  | (3) |  |  |  | or | | (4) |
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|  |  |  | |  |  | | | | |  |  |
| 3818 | Chemical | elements | | doped for | Manufacture in which the value of all | | | | |  |  |
|  | use in electronics, in the form of | | | | the | materials | used | does | not |  |  |
|  | discs, wafers or similar forms; | | | | exceed 50 % of the ex-works price of | | | | |  |  |
|  | chemical compounds doped for | | | | the products | |  |  |  |  |  |
|  | use in electronics | |  |  |  |  |  |  |  |  |  |
|  |  | | | |  | | | | |  |  |
| 3819 | Hydraulic brake fluids and other | | | | Manufacture in which the value of all | | | | |  |  |
|  | prepared | liquids | for | hydraulic | the | materials | used | does | not |  |  |
|  | transmission, not | | containing or | | exceed 50 % of the ex-works price of | | | | |  |  |
|  | containing less than 70 % by | | | | the products | |  |  |  |  |  |
|  | weight of petroleum oils or oils | | | |  |  |  |  |  |  |  |
|  | obtained | from | bituminous | |  |  |  |  |  |  |  |
|  | minerals |  |  |  |  |  |  |  |  |  |  |
| 3820 | Anti-freezing preparations and | | | | Manufacture in which the value of all | | | | |  |  |
|  | prepared de-icing fluids | | | | the | materials | used | does | not |  |  |
|  |  |  |  |  | exceed 50 % of the ex-works price of | | | | |  |  |
|  |  |  |  |  | the products | |  |  |  |  |  |
| ex 3821 | Prepared culture media for the | | | | Manufacture in which the value of all | | | | |  |  |
|  | maintenance of micro-organisms | | | | the | materials | used | does | not |  |  |
|  | (including viruses and the like) | | | | exceed 50 % of the ex-works price of | | | | |  |  |
|  | or of plant, human or animal | | | | the products | |  |  |  |  |  |
|  | cells. |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  |  | (3) | or | | (4) |
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| 3822 | Diagnostic | or | laboratory | | Manufacture in which the value of all | |  |  |
|  | reagents | on a backing | | and | the materials | used does not |  |  |
|  | prepared | diagnostic | | or | exceed 50 % of the ex-works price of | |  |  |
|  | laboratory | reagents, | whether or | | the products |  |  |  |
|  | not on a backing, | | other | than |  |  |  |  |
|  | those of heading 3002 or 3006; | | | |  |  |  |  |
|  | certified reference materials | | |  |  |  |  |  |
| 3823 | Industrial | monocarboxylic | | fatty |  |  |  |  |
|  | acids; acid oils from refining; | | | |  |  |  |  |
|  | industrial fatty alcohols: | | |  |  |  |  |  |
|  | - industrial monocarboxylic fatty | | | | Manufacture in which all the | |  |  |
|  | acids; acid oils from refining | | | | materials used are classified within a | |  |  |
|  |  |  |  |  | heading other than that of the product | |  |  |
|  | - industrial fatty alcohols | | |  | Manufacture from materials of any | |  |  |
|  |  |  |  |  | heading, including other materials of | |  |  |
|  |  |  |  |  | heading 3823 |  |  |  |
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| Chapter/ heading |  | Product description | | | | |  |  | Working or processing carried out on non-originating materials that | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  |  |  | (2) |  |  |  |  | (3) |  |  |  |  |  | or |  |  | (4) |
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|  |  | |  | |  | | | |  |  |  |  |  |  |  |  |  |  |
| 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; | | residual | | products | | | of |  |  |  |  |  |  |  |  |  |  |
|  | the chemical or allied industries, | | | | | | | |  |  |  |  |  |  |  |  |  |  |
|  | not | elsewhere | | | specified | |  | or |  |  |  |  |  |  |  |  |  |  |
|  | included: | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - the following of this heading: | | | | | | | | Manufacture | | in | which | | all | the | Manufacture | | in |
|  | -- prepared binders for foundry | | | | | | | | materials used are classified within a | | | | | | | which the value of all | | |
|  | moulds or cores based on natural | | | | | | | | heading | other | | than | that | of | the | the | materials | used |
|  | resinous products | | | |  |  |  |  | product. |  | However, | | | materials | | does | not | exceed |
|  | -- | naphthenic | | | acids, | | their | | classified | within | | the | same heading | | | 40 % of the ex-works | | |
|  | may be | used provided their value | | | | | | price of the products | | |
|  | water-insoluble salts | | | | | and | their | |
|  | does not | | exceed | | 20 % | of | the |  |  |  |
|  | esters | |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | ex-works price of the product | | | | | |  |  |  |  |
|  | -- sorbitol other than that of | | | | | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | heading 2905 | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | -- | petroleum | sulphonates, |  |  |  |  |
|  | excluding | | petroleum |  |  |  |  |
|  | sulphonates of alkali metals, of | | |  |  |  |  |
|  | ammonium or of ethanolamines; | | |  |  |  |  |
|  | thiophenated sulphonic acids of | | |  |  |  |  |
|  | oils | obtained from | bituminous |  |  |  |  |
|  | minerals, and their salts | | |  |  |  |  |
|  | -- ion exchangers | |  |  |  |  |  |
|  | -- getters for vacuum tubes | | |  |  |  |  |
|  | -- alkaline iron oxide for the | | |  |  |  |  |
|  | purification of gas | |  |  |  |  |  |
|  | -- ammoniacal gas liquors and | | |  |  |  |  |
|  | spent oxide produced in coal gas | | |  |  |  |  |
|  | purification | |  |  |  |  |  |
|  | -- sulphonaphthenic acids, their | | |  |  |  |  |
|  | water-insoluble salts and their | | |  |  |  |  |
|  | esters | |  |  |  |  |  |
|  | -- fusel oil and Dippel’s oil | | |  |  |  |  |
|  | -- mixtures of salts having | | |  |  |  |  |
|  | different anions | |  |  |  |  |  |
|  | -- copying pastes with a basis of | | |  |  |  |  |
|  | gelatin, whether or not on a | | |  |  |  |  |
|  | paper or textile backing | | |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  | confers originating status | | | |  |
| (1) | (2) | (3) |  |  |  | or | | (4) |
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|  |  |  | | | | |  |  |
|  | - other | Manufacture in which the value of all | | | | |  |  |
|  |  | the | materials | used | does | not |  |  |
|  |  | exceed 50 % of the ex-works price of | | | | |  |  |
|  |  | the products | |  |  |  |  |  |
| 3826 | Biodiesel and mixtures thereof, | Manufacture in which the value of all | | | | |  |  |
|  | not containing or containing less | the | materials | used | does | not |  |  |
|  | than 70 % by weight of | exceed 50 % of the ex-works price of | | | | |  |  |
|  | petroleum oils or oils obtained | the products | |  |  |  |  |  |
|  | from bituminous minerals |  |  |  |  |  |  |  |
| 3901 to 3915 | Plastics in primary forms, waste, |  |  |  |  |  |  |  |
|  | parings and scrap of plastics. |  |  |  |  |  |  |  |
|  | except for headings ex 3907 and |  |  |  |  |  |  |  |
|  | 3912 for which the rules are set |  |  |  |  |  |  |  |
|  | out below: |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | Working or processing carried out on non-originating materials that | | | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  | (2) | (3) |  |  |  |  | or |  |  |  | (4) |
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|  |  |  |  | | | |  |  |  |  | |  |
|  | - | addition homopolymerisation | Manufacture in which: | | | |  |  |  | Manufacture | | in |
|  | products in which a single | | - the value of all the materials used | | | | | | | which the value of all | | |
|  | monomer contributes more than | | does | not | exceed 50 % | | | of | the | the | materials | used |
|  | 99 % by weight to the total | | ex-works price of the product, and | | | | | |  | does | not | exceed |
|  | polymer content | | - the | value of | | any | materials | | of | 25 % of the ex-works | | |
|  |  |  | price of the products | | |
|  |  |  | Chapter 39 | | used | does | not | exceed | |
|  |  |  |  |  |  |
|  |  |  | 20 % of the value of the ex-works | | | | | | |  |  |  |
|  |  |  | price of the product**1** | | | |  |  |  |  |  |  |
|  | - other | | Manufacture in which the value of all | | | | | | | Manufacture | | in |
|  |  |  | the materials of Chapter 39 used does | | | | | | | which the value of all | | |
|  |  |  | not exceed 20 % of the ex-works | | | | | | | the | materials | used |
|  |  |  | price of the product**1** | | | |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | | | |
| (1) | (2) |  | (3) | |  |  |  |  | or | (4) | |
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|  |  |  |  | |  | |  | |  |  |  |
| ex 3907 | - Copolymer, | made from | Manufacture | | in | | which | | all | the |  |
|  | polycarbonate and acrylonitrile- | | materials used are classified within a | | | | | | | |  |
|  | butadiene-styrene | copolymer | heading other | | | than | | that | of | the |  |
|  | (ABS) |  | product. | | However, | | |  | materials | |  |
|  |  |  | classified within the same heading | | | | | | | |  |
|  |  |  | may be used, provided their value | | | | | | | |  |
|  |  |  | does | not | exceed | | 50 % | | of | the |  |
|  |  |  | ex-works price of the product**1** | | | | | | |  |  |
|  | - Polyester |  | Manufacture | | in | which | | the | value | of |  |
|  |  |  | any | 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) | | | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) |  |  |  | (3) | |  | or |  |  | (4) |
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|  |  |  |  |  | |  | | | |  |  |  |
| 3912 | Cellulose | and | its | chemical | | Manufacture in which the value of | | | |  |  |  |
|  | derivatives, | not | | elsewhere | | any materials classified in the same | | | |  |  |  |
|  | specified or included, in primary | | | | | heading as the product does not | | | |  |  |  |
|  | forms |  |  |  |  | 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 | | | | | Manufacture in which the value of | | | | Manufacture | | in |
|  | than only surface-worked or cut | | | | | any | materials of | Chapter 39 | used | which the value of all | | |
|  | into forms other than rectangular | | | | | does | not exceed | 50 % of | the | the | materials | used |
|  | (including | square); | | | other | ex-works price of the product | | |  | does | not | exceed |
|  | products, further | | worked | | than |  |  |  |  | 25 % of the ex-works | | |
|  | only surface-worked | | |  |  |  |  |  |  | price of the products | | |
|  | - other: |  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | | | | |
|  |  |  |  |  | confers originating status | | | | |  |  |
| (1) | (2) | (3) |  |  |  |  | or |  |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  | | | |  |  |  |  | |  |
|  | -- addition homopolymerisation | Manufacture in which: | | | |  |  |  | Manufacture | | in |
|  | products in which a single | - the value of all the materials used | | | | | | | which the value of all | | |
|  | monomer contributes more than | does | not | exceed 50 % | | | of | the | the | materials | used |
|  | 99 % by weight to the total | ex-works price of the product, and | | | | | |  | does | not | exceed |
|  | polymer content | - the | value of | | any | materials | | of | 25 % of the ex-works | | |
|  |  | price of the products | | |
|  |  | Chapter 39 | | used | does | not | exceed | |
|  |  |  |  |  |
|  |  | 20 % of the value of the ex-works | | | | | | |  |  |  |
|  |  | price of the product**1** | | | |  |  |  |  |  |  |
|  | -- other | Manufacture in which the value of all | | | | | | | Manufacture | | in |
|  |  | the materials of Chapter 39 used does | | | | | | | which the value of all | | |
|  |  | not exceed 20 % of the ex-works | | | | | | | the | materials | used |
|  |  | price of the product**1** | | | |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |  |  |

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

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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | |  |  | | |  | |  |
| ex 3916 and | Profile shapes and tubes | | | |  | Manufacture in which: | | | Manufacture | | in |
| ex 3917 |  |  |  |  |  | - the value of all the materials used | | | which the value of all | | |
|  |  |  |  |  |  | does not | exceed | 50 % of the | the | materials | used |
|  |  |  |  |  |  | ex-works price of the product, and | | | does | not | exceed |
|  |  |  |  |  |  | - the value of any materials classified | | | 25 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  | within the same heading as the | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | product does not exceed 20 % of the | | |  |  |  |
|  |  |  |  |  |  | ex-works price of the product | | |  |  |  |
| ex 3920 | - Ionomer sheet or film | | | |  | Manufacture | from | a thermoplastic | Manufacture | | in |
|  |  |  |  |  |  | partial salt which is a copolymer of | | | which the value of all | | |
|  |  |  |  |  |  | ethylene and metacrylic acid partly | | | the | materials | used |
|  |  |  |  |  |  | neutralised with metal ions, mainly | | | does | not | exceed |
|  |  |  |  |  |  | zinc and sodium | |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  | price of the products | | |
|  | - | Sheets | of | regenerated | | Manufacture in which the value of | | |  |  |  |
|  | cellulose, | | polyamides | | or | any materials classified in the same | | |  |  |  |
|  | polyethylene | |  |  |  | heading as the product does not | | |  |  |  |
|  |  |  |  |  |  | exceed 20 % of the ex-works price of | | |  |  |  |
|  |  |  |  |  |  | the product |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  | confers originating status | | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
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|  |  |  | |  | |  |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly transparent | | Manufacture | | in |
|  |  | polyester foils with a thickness of | | which the value of all | | |
|  |  | less than 23 micron**1** |  | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | 25 % of the ex-works | | |
|  |  |  |  | price of the products | | |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all | |  |  |  |
|  |  | the materials used | does not |  |  |  |
|  |  | exceed 50 % of the ex-works price of | |  |  |  |
|  |  | the products |  |  |  |  |
|  |  |  | |  |  |  |
| ex Chapter 40 | Rubber and articles thereof; | Manufacture in which all the | |  |  |  |
|  | except for: | materials used are classified within a | |  |  |  |
|  |  | heading other than that of the product | |  |  |  |
| ex 4001 | Laminated slabs of crepe rubber | Lamination of sheets of natural | |  |  |  |
|  | for shoes | rubber |  |  |  |  |
|  |  |  |  |  |  |  |

1. 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 %.

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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  | confers originating status | |  |
| (1) | (2) |  | (3) | or | | (4) |
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|  |  |  |  | |  |  |
| 4005 | Compounded | rubber, | Manufacture in which the value of all | |  |  |
|  | unvulcanised, in | primary forms | the materials used, except natural | |  |  |
|  | or in plates, sheets or strip | | rubber, does not exceed 50 % of the | |  |  |
|  |  |  | ex-works price of the product | |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
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|  |  |  |  |  |  |
| 4012 | Retreaded or used pneumatic |  |  |  |  |
|  | tyres of rubber; solid or cushion |  |  |  |  |
|  | tyres, tyre treads and tyre flaps, |  |  |  |  |
|  | of rubber: |  |  |  |  |
|  | - retreaded pneumatic, solid or | Retreading of used tyres |  |  |  |
|  | cushion tyres, of rubber |  |  |  |  |
|  | - other | Manufacture from materials of any | |  |  |
|  |  | heading, except those of heading | |  |  |
|  |  | 4011 or 4012 |  |  |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |  |  |
|  |  |  | |  |  |
| ex Chapter 41 | Raw hides and skins (other than | Manufacture in which all the | |  |  |
|  | furskins) and leather; except for: | materials used are classified within a | |  |  |
|  |  | heading other than that of the product | |  |  |
| ex 4102 | Raw skins of sheep or lambs, | Removal of wool from sheep or lamb | |  |  |
|  | without wool on | skins, with wool on |  |  |  |
|  |  |  |  |  |  |

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| Chapter/ heading | |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | | |  |  |  |
| (1) |  |  |  | (2) |  |  |  | (3) |  |  | or | | (4) | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  | | | | | |  | | |  |  | |  |  |
| 4104 to 4106 | | Tanned or crust hides and skins, | | | | | | Retanning of pre-tanned leather | | |  | Manufacture | |  | in |
|  |  | without wool or hair on, whether | | | | | |  |  |  |  | which | all |  | the |
|  |  | or not split, but not further | | | | | |  |  |  |  | materials | used |  | are |
|  |  | prepared | |  |  |  |  |  |  |  |  | classified | within | | a |
|  |  |  |  |  |  |  |  |  |  |  |  | heading | other | than | |
|  |  |  |  |  |  |  |  |  |  |  |  | that of the product | | |  |
| 4107, | 4112 | Leather | further | | prepared | | after | Retanning of pre-tanned leather | | |  | Manufacture | |  | in |
| and 4113 |  | tanning | or | crusting, | | including | |  |  |  |  | which | all |  | the |
|  |  | parchment-dressed | | | | leather, | |  |  |  |  | materials | used |  | are |
|  |  | without wool or hair on, whether | | | | | |  |  |  |  | classified | within | | a |
|  |  | or not split, other than leather of | | | | | |  |  |  |  | heading | other | than | |
|  |  | heading 4114 | | |  |  |  |  |  |  |  | that of the product | | |  |
| ex 4114 |  | Patent | leather | | and | | patent | Manufacture | from | leather | of |  |  |  |  |
|  |  | laminated | | leather; | | metallised | | headings 4104 to 4107, 4112 or | | | |  |  |  |  |
|  |  | leather |  |  |  |  |  | 4113, provided its value does not | | | |  |  |  |  |
|  |  |  |  |  |  |  |  | exceed 50 % of the ex-works price of | | | |  |  |  |  |
|  |  |  |  |  |  |  |  | the product |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | |
| (1) |  |  |  | (2) |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  | | | | |  | | | |  |
| Chapter 42 | Articles of leather; saddlery and | | | | | Manufacture in which all the | | | |  |
|  | harness; travel goods, handbags | | | | | materials used are classified within a | | | |  |
|  | and similar | | containers; | | articles | heading other than that of the product | | | |  |
|  | of animal gut (other than silk | | | | |  |  |  |  |  |
|  | worm gut) | |  |  |  |  |  |  |  |  |
|  |  |  | |  | |  | | | |  |
| ex Chapter 43 | Furskins | and | | artificial fur; | | Manufacture in which all the | | | |  |
|  | manufactures | | | thereof; | except | materials used are classified within a | | | |  |
|  | for: |  |  |  |  | heading other than that of the product | | | |  |
| ex 4302 | Tanned | or | dressed | | furskins, |  |  |  |  |  |
|  | assembled: | |  |  |  |  |  |  |  |  |
|  | - plates, crosses and similar | | | | | Bleaching or dyeing, in addition to | | | |  |
|  | forms |  |  |  |  | cutting | and | assembly | of |  |
|  |  |  |  |  |  | non-assembled tanned or dressed | | | |  |
|  |  |  |  |  |  | furskins |  |  |  |  |
|  | - other |  |  |  |  | Manufacture from non-assembled, | | | |  |
|  |  |  |  |  |  | tanned or dressed furskins | | |  |  |
| 4303 | Articles | of | apparel, | | clothing | Manufacture from non-assembled | | | |  |
|  | accessories and other articles of | | | | | tanned or dressed furskins of | | | |  |
|  | furskin |  |  |  |  | heading 4302 | |  |  |  |
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| Chapter/ heading |  | Product description | | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  |  | (3) | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | | | |  | | |  |
| ex Chapter 44 | Wood and articles of wood; | | | | | Manufacture in which all the | | |  |
|  | except for: | |  |  |  | materials used are classified within a | | |  |
|  |  |  |  |  |  | heading other than that of the product | | |  |
|  |  | | | |  |  | | |  |
| ex 4403 | Wood roughly squared | | | |  | Manufacture from wood in the rough, | | |  |
|  |  |  |  |  |  | whether or not stripped of its bark or | | |  |
|  |  |  |  |  |  | merely roughed down |  |  |  |
| ex 4407 | Wood | sawn | | or | chipped | Planing, sanding or finger-jointing | |  |  |
|  | lengthwise, sliced or peeled, of a | | | | |  |  |  |  |
|  | thickness | | exceeding | | 6 mm, |  |  |  |  |
|  | planed, sanded or finger-jointed | | | | |  |  |  |  |
| ex 4408 | Veneer sheets and sheets for | | | | | Splicing,planing, | sanding | or |  |
|  | plywood, of a thickness not | | | | | finger-jointing |  |  |  |
|  | exceeding | | 6 mm, | spliced, and | |  |  |  |  |
|  | other | wood sawn lengthwise, | | | |  |  |  |  |
|  | sliced or peeled of a thickness | | | | |  |  |  |  |
|  | not exceeding 6 mm, | | | | planed, |  |  |  |  |
|  | sanded or finger-jointed | | | |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | | |  |
| (1) |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |
|  |  |  | |  |  |  |  |  |
| ex 4409 | Wood | continuously | | shaped |  |  |  |  |
|  | along any of its edges or faces, | | | |  |  |  |  |
|  | whether or not planed, sanded or | | | |  |  |  |  |
|  | finger-jointed: | |  |  |  |  |  |  |
|  | - sanded or finger-jointed | | |  | Sanding or finger-jointing |  |  |  |
|  | - beadings and mouldings | | |  | Beading or moulding |  |  |  |
| ex 4410 to | Beadings | and | mouldings, | | Beading or moulding |  |  |  |
| ex 4413 | including moulded skirting and | | | |  |  |  |  |
|  | other moulded boards | | |  |  |  |  |  |
| ex 4415 | Packing | cases, | boxes, | crates, | Manufacture from boards not cut to | |  |  |
|  | drums and similar packings, of | | | | size |  |  |  |
|  | wood |  |  |  |  |  |  |  |
| ex 4416 | Casks, barrels, vats, tubs and | | | | Manufacture from riven staves, not | |  |  |
|  | other coopers' products and parts | | | | further worked than sawn on the two | |  |  |
|  | thereof, of wood | |  |  | principal surfaces |  |  |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
| ex 4418 | - Builders' joinery and carpentry | Manufacture in which all the | |  |  |
|  | of wood | materials used are classified within a | |  |  |
|  |  | heading other than that of the | |  |  |
|  |  | product. However, cellular | wood |  |  |
|  |  | panels, shingles and shakes may be | |  |  |
|  |  | used |  |  |  |
|  | - Beadings and mouldings | Beading or moulding |  |  |  |
| ex 4421 | Match splints; wooden pegs or | Manufacture from wood of any | |  |  |
|  | pins for footwear | heading, except drawn wood of | |  |  |
|  |  | heading 4409 |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) |  |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | | |  | | | |  |
| ex Chapter 45 | Cork and articles of cork; except | | | | Manufacture in which all the | | | |  |
|  | for: |  |  |  | materials used are classified within a | | | |  |
|  |  |  |  |  | heading other than that of the product | | | |  |
| 4503 | Articles of natural cork | | |  | Manufacture | from | cork | of |  |
|  |  |  |  |  | heading 4501 |  |  |  |  |
| Chapter 46 | Manufactures of | | straw, | of | Manufacture in which all the | | | |  |
|  | esparto or of other plaiting | | | | materials used are classified within a | | | |  |
|  | materials; | basketware | | and | heading other than that of the product | | | |  |
|  | wickerwork | |  |  |  |  |  |  |  |
|  |  | | | |  | | | |  |
| Chapter 47 | Pulp of wood or of other fibrous | | | | Manufacture in which all the | | | |  |
|  | cellulosic | material; | recovered | | materials used are classified within a | | | |  |
|  | (waste and scrap) paper or | | | | heading other than that of the product | | | |  |
|  | paperboard |  |  |  |  |  |  |  |  |
|  |  |  | | |  | | | |  |
| ex Chapter 48 | Paper and | paperboard; articles | | | Manufacture in which all the | | | |  |
|  | of paper pulp, of paper or of | | | | materials used are classified within a | | | |  |
|  | paperboard; except for: | | |  | heading other than that of the product | | | |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) | |  |  | (3) | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  |  |  | | |  |  | | |  |
| ex 4811 | Paper | and | paperboard, | | | ruled, | Manufacture from paper-making | | |  |
|  | lined or squared only | | | | |  | materials of Chapter 47 |  |  |  |
| 4816 | Carbon paper, self-copy paper | | | | | | Manufacture from paper-making | | |  |
|  | and other copying or transfer | | | | | | materials of Chapter 47 |  |  |  |
|  | papers (other than those of | | | | | |  |  |  |  |
|  | heading | | 4809), | | duplicator | |  |  |  |  |
|  | stencils and offset plates, of | | | | | |  |  |  |  |
|  | paper, whether or not put up in | | | | | |  |  |  |  |
|  | boxes |  |  |  |  |  |  |  |  |  |
| 4817 | Envelopes, | | letter | | cards, | plain | Manufacture in which: |  |  |  |
|  | postcards | | and | correspondence | | | - all the materials used are classified | | |  |
|  | cards, of paper or paperboard; | | | | | | within a heading other than that of | | |  |
|  | boxes, | pouches, | | | wallets | and | the product, and |  |  |  |
|  | writing compendiums, of paper | | | | | | - the value of all the materials used | | |  |
|  | or paperboard, | | | containing an | | |  |
|  | does not exceed 50 % | of | the |  |
|  | assortment of paper stationery | | | | | |  |
|  | ex-works price of the product |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| ex 4818 | Toilet paper | | |  |  |  | Manufacture from paper-making | | |  |
|  |  |  |  |  |  |  | materials of Chapter 47 |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | |  |
| (1) |  | (2) | |  | (3) |  | or | | (4) |
|  |  |  |  |  |  |  |
|  |  | | | |  | |  |  |  |
| ex 4819 | Cartons, boxes, cases, bags and | | | | Manufacture in which: | |  |  |  |
|  | other | packing | containers, | of | - all the materials used are classified | | |  |  |
|  | paper, | paperboard, cellulose | | | within a heading other than that of | | |  |  |
|  | wadding or webs of cellulose | | | | the product, and | |  |  |  |
|  | fibres |  |  |  | - the value of all the materials used | | |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  | does | not exceed 50 % of | the |  |  |
|  |  |  |  |  | ex-works price of the product | |  |  |  |
| ex 4820 | Letter pads | |  |  | Manufacture in which the value of all | | |  |  |
|  |  |  |  |  | the | materials used does | not |  |  |
|  |  |  |  |  | exceed 50 % of the ex-works price of | | |  |  |
|  |  |  |  |  | the products | |  |  |  |
| ex 4823 | Other | paper, | paperboard, | | Manufacture from paper-making | | |  |  |
|  | cellulose wadding and webs of | | | | materials of Chapter 47 | |  |  |  |
|  | cellulose fibres, cut to size or | | | |  |  |  |  |  |
|  | shape |  |  |  |  |  |  |  |  |
|  |  |  |  | |  | | |  |  |
| ex Chapter 49 | Printed | books, | newspapers, | | Manufacture in which all the | | |  |  |
|  | pictures and other products of | | | | materials used are classified within a | | |  |  |
|  | the | printing | industry; | | heading other than that of the product | | |  |  |
|  | manuscripts, typescripts | | | and |  |  |  |  |  |
|  | plans; except for: | |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  | (3) | or | (4) | |
|  |  |  |  |  |  |  |
|  |  |  | | |  | | |  |
| 4909 | Printed | or illustrated postcards; | | | Manufacture from materials of any | | |  |
|  | printed | cards bearing personal | | | heading, except those of heading | | |  |
|  | greetings, | | messages | or | 4909 or 4911 |  |  |  |
|  | announcements, whether or not | | | |  |  |  |  |
|  | illustrated, | | with or | without |  |  |  |  |
|  | envelopes or trimmings | | |  |  |  |  |  |
| 4910 | Calendars of any kind, printed, | | | |  |  |  |  |
|  | including calendar blocks: | | | |  |  |  |  |
|  | - calendars of the ‘perpetual’ | | | | Manufacture in which: |  |  |  |
|  | type or with replaceable blocks | | | | - all the materials used are classified | | |  |
|  | mounted on bases other than | | | |  |
|  | within a heading other than that of | | |  |
|  | paper or paperboard | | |  | the product, and |  |  |  |
|  |  |  |  |  | - the value of all the materials used | | |  |
|  |  |  |  |  | does not exceed 50 % | of | the |  |
|  |  |  |  |  | ex-works price of the product |  |  |  |
|  | - other |  |  |  | Manufacture from materials of any | | |  |
|  |  |  |  |  | heading, except those of heading | | |  |
|  |  |  |  |  | 4909 or 4911 |  |  |  |
|  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  | |  |  | |  |  |
| ex Chapter 50 | Silk; except for: | |  | Manufacture in which all the | |  |  |
|  |  |  |  | materials used are classified within a | |  |  |
|  |  |  |  | heading other than that of the product | |  |  |
| ex 5003 | Silk waste | (including cocoons | | Carding or combing of silk waste | |  |  |
|  | unsuitable | for reeling, | yarn |  |  |  |  |
|  | waste and | garnetted | stock), |  |  |  |  |
|  | carded or combed | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading |  | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |  |
| (1) |  | (2) | (3) | or | | (4) |
|  |  |  |  |  |
|  |  |  |  |  |  |  |
| 5004 | to | Silk yarn and yarn spun from | Manufacture from**1**: |  |  |  |
| ex 5006 |  | silk waste | - 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 |  |  |  |
|  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5007 | Woven fabrics of silk or of silk | Manufacture from yarn**1** |  | Printing |  |  |  |
|  | waste |  |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  | |  |  |  |  |
| ex Chapter 51 | Wool, fine or coarse animal | Manufacture in which all the | |  |  |  |  |
|  | hair; horsehair yarn and woven | materials used are classified within a | |  |  |  |  |
|  | fabric; except for: | heading other than that of the product | |  |  |  |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse | Manufacture from**1**: |  |  |  |  |  |
|  | animal hair or of horsehair | - raw silk or silk waste carded or | |  |  |  |  |
|  |  | combed or otherwise prepared for | |  |  |  |  |
|  |  | spinning, |  |  |  |  |  |
|  |  | - natural fibres, not carded or combed | |  |  |  |  |
|  |  | or otherwise processed for spinning, | |  |  |  |  |
|  |  | - chemical materials or textile pulp, | |  |  |  |  |
|  |  | or |  |  |  |  |  |
|  |  | - paper-making materials |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5111 to 5113 | Woven fabrics of wool, of fine | Manufacture from yarn**2** |  | Printing |  |  |  |
|  | or coarse animal hair or of |  |  | accompanied | | by | at |
|  | horsehair: |  |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

**1**

**2**

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the | |  |  |
|  |  | materials used are classified within a | |  |  |
|  |  | heading other than that of the product | |  |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from**1**: |  |  |  |
|  |  | - raw silk or silk waste carded or | |  |  |
|  |  | combed or otherwise prepared for | |  |  |
|  |  | spinning, |  |  |  |
|  |  | - natural fibres, not carded or combed | |  |  |
|  |  | or otherwise processed for spinning, | |  |  |
|  |  | - chemical materials or textile pulp, | |  |  |
|  |  | or |  |  |  |
|  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5208 to 5212 | Woven fabrics of cotton | Manufacture from yarn**1** |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
| ex Chapter 53 | Other vegetable textile fibres; | Manufacture in which all the | |  |  |
|  | paper yarn and woven fabrics of | materials used are classified within a | |  |  |
|  | paper yarn; except for: | heading other than that of the product | |  |  |
| 5306 to 5308 | Yarn of other vegetable textile | Manufacture from**1**: |  |  |  |
|  | fibres; paper yarn | - raw silk or silk waste carded or | |  |  |
|  |  | combed or otherwise prepared for | |  |  |
|  |  | spinning, |  |  |  |
|  |  | - natural fibres, not carded or combed | |  |  |
|  |  | or otherwise processed for spinning, | |  |  |
|  |  | - chemical materials or textile pulp, | |  |  |
|  |  | or |  |  |  |
|  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  | confers originating status | | |  |  |  |
| (1) |  | (2) |  |  | (3) | or | |  | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 5309 to 5311 | Woven | fabrics | of | other | Manufacture from yarn**1** |  | Printing |  |  |  |
|  | vegetable | textile | fibres; | woven |  |  | accompanied | | by | at |
|  | fabrics of paper yarn | | |  |  |  | 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) | | | |
|  |  |  |  |  |  |  | where the | value | | of |
|  |  |  |  |  |  |  | the unprinted | | fabric | |
|  |  |  |  |  |  |  | used does not exceed | | | |
|  |  |  |  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  |  |  |  | ex-works price of the | | | |
|  |  |  |  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  |  |  |  |
| 5401 to 5406 | Yarn, monofilament and thread | Manufacture from**1**: |  |  |  |
|  | of man-made filaments | - raw silk or silk waste carded or | |  |  |
|  |  | combed or otherwise prepared for | |  |  |
|  |  | spinning, |  |  |  |
|  |  | - natural fibres, not carded or combed | |  |  |
|  |  | or otherwise processed for spinning, | |  |  |
|  |  | - chemical materials or textile pulp, | |  |  |
|  |  | or |  |  |  |
|  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5407 and 5408 | Woven fabrics of man-made | Manufacture from yarn**1** |  | Printing |  |  |  |
|  | filament yarn |  |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  | |  |  |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials | |  |  |
|  |  | or textile pulp |  |  |  |
| 5508 to 5511 | Sewing thread of man-made | Manufacture from**1**: |  |  |  |
|  | staple fibres | - raw silk or silk waste carded or | |  |  |
|  |  | combed or otherwise prepared for | |  |  |
|  |  | spinning, |  |  |  |
|  |  | - natural fibres, not carded or combed | |  |  |
|  |  | or otherwise processed for spinning, | |  |  |
|  |  | - chemical materials or textile pulp, | |  |  |
|  |  | or |  |  |  |
|  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5512 to 5516 | Woven fabrics of man-made | Manufacture from yarn**1** |  | Printing |  |  |  |
|  | staple fibres: |  |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  | |  |  | |  |  |  |  |
| ex Chapter 56 | Wadding, felt | | and | nonwovens; | | Manufacture from**1**: |  |  |  |
|  | special | yarns; | twine, cordage, | | | - coir yarn, |  |  |  |
|  | ropes | and cables | | and | articles | - natural fibres, |  |  |  |
|  | thereof; except for: | | |  |  |  |  |  |
|  |  |  | - chemical materials or textile pulp, | |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | or |  |  |  |
|  |  |  |  |  |  | - paper-making materials |  |  |  |
| 5602 | Felt, | whether | | or | not |  |  |  |  |
|  | impregnated, coated, covered or | | | | |  |  |  |  |
|  | laminated: | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  |  |  |  |
|  | - needleloom felt | Manufacture from**1**: |  |  |  |
|  |  | - natural fibres, or |  |  |  |
|  |  | - chemical materials or textile pulp | |  |  |
|  | - other | Manufacture from**1**: |  |  |  |
|  |  | - natural fibres, |  |  |  |
|  |  | - man-made staple fibres, or |  |  |  |
|  |  | - chemical materials or textile pulp | |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading |  | Product description |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  | | |  |  |  |  |
| 5604 | Rubber thread and cord, textile | | |  |  |  |  |
|  | covered textile yarn, and strip | | |  |  |  |  |
|  | and the like of heading 5404 or | | |  |  |  |  |
|  | 5405, | impregnated, | coated, |  |  |  |  |
|  | covered or sheathed with rubber | | |  |  |  |  |
|  | or plastics: | |  |  |  |  |  |
|  | - rubber thread and cord, textile | | | Manufacture from rubber thread or | |  |  |
|  | covered | |  | cord, not textile covered | |  |  |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |  |
| (1) |  | (2) | (3) | or | | (4) |
|  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | - other |  | Manufacture from**1**: |  |  |  |
|  |  |  | - natural fibres, not carded or combed | |  |  |
|  |  |  | or otherwise processed for spinning, | |  |  |
|  |  |  | - chemical materials or textile pulp, | |  |  |
|  |  |  | or |  |  |  |
|  |  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
|  |  |  |  |
|  |  |  |  |  |  |
| 5605 | Metallised yarn, whether or not | Manufacture from**1**: |  |  |  |
|  | gimped, being textile yarn, or | - natural fibres, |  |  |  |
|  | strip or the like of heading 5404 | - man-made staple fibres not carded | |  |  |
|  | or 5405, combined with metal in |  |  |
|  | or combed or otherwise processed for | |  |  |
|  | the form of thread, strip or |  |  |
|  | spinning, |  |  |  |
|  | powder or covered with metal |  |  |  |
|  | - chemical materials or textile pulp, | |  |  |
|  |  |  |  |
|  |  | or |  |  |  |
|  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) | |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  | | | | | |  |  |  |  |
| 5606 | Gimped yarn, and strip and the | | | | | | Manufacture from**1**: |  |  |  |
|  | like of | heading | | 5404 | or | 5405, | - natural fibres, |  |  |  |
|  | gimped | (other | | than | those of | | - man-made staple fibres not carded | |  |  |
|  | heading | | 5605 | and | gimped | |  |  |
|  | or combed or otherwise processed for | |  |  |
|  | horsehair | | yarn); | chenille | | yarn |  |  |
|  | spinning, |  |  |  |
|  | (including | | flock | chenille | | yarn); |  |  |  |
|  | - chemical materials or textile pulp, | |  |  |
|  | loop wale-yarn | | |  |  |  |  |  |
|  |  |  |  | or |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | - paper-making materials |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |  |
| (1) | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |
|  |  |  |  |  |  |  |
| Chapter 57 | Carpets and other textile | floor |  |  |  |  |
|  | coverings: |  |  |  |  |  |
|  | - of needleloom felt |  | Manufacture from**1**: |  |  |  |
|  |  |  | - natural fibres, or |  |  |  |
|  |  |  | - chemical materials or textile pulp | |  |  |
|  |  |  | However, jute fabric may be used as | |  |  |
|  |  |  | a backing. |  |  |  |
|  | - of other felt |  | Manufacture from**1**: |  |  |  |
|  |  |  | - natural fibres not carded or combed | |  |  |
|  |  |  | or otherwise processed for spinning, | |  |  |
|  |  |  | or |  |  |  |
|  |  |  | - chemical materials or textile pulp | |  |  |
|  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  | confers originating status | | |  |  |  |
| (1) |  | (2) |  |  | (3) | or | |  | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | - Other |  |  |  | Manufacture from yarn**1** |  |  |  |  |  |
|  |  |  |  |  | However, jute fabric may be used as | |  |  |  |  |
|  |  |  |  |  | a backing. |  |  |  |  |  |
|  |  |  | |  |  |  |  |  |  |  |
| ex Chapter 58 | special | woven fabrics; | | tufted | Manufacture from yarn**1** |  | Printing |  |  |  |
|  | textile | fabrics; | tapestries; | |  |  | accompanied | | by | at |
|  | trimmings; embroidery; | | | except |  |  | least two preparatory | | | |
|  | for: |  |  |  |  |  | or | finishing | | |
|  |  |  |  |  |  |  | operations | (such | | as |
|  |  |  |  |  |  |  | scouring, | bleaching, | | |
|  |  |  |  |  |  |  | mercerising, | | heat | |
|  |  |  |  |  |  |  | setting, |  | raising, | |
|  |  |  |  |  |  |  | calendering, | | shrink | |
|  |  |  |  |  |  |  | resistance |  |  |  |
|  |  |  |  |  |  |  | processing, |  |  |  |
|  |  |  |  |  |  |  | permanent | finishing, | | |
|  |  |  |  |  |  |  | decatising, |  |  |  |
|  |  |  |  |  |  |  | impregnating, | |  |  |
|  |  |  |  |  |  |  | mending and burling) | | | |
|  |  |  |  |  |  |  | where the | value | | of |
|  |  |  |  |  |  |  | the unprinted | | fabric | |
|  |  |  |  |  |  |  | used does not exceed | | | |
|  |  |  |  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  |  |  |  | ex-works price of the | | | |
|  |  |  |  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) | |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  | | | | | |  | |  |  |
| 5805 | Hand-woven tapestries of the | | | | | | Manufacture in which all the | |  |  |
|  | type | Gobelins, | | | Flanders, | | materials used are classified within a | |  |  |
|  | Aubusson, | | Beauvais | | and | the | heading other than that of the product | |  |  |
|  | like, | and | | needle-worked | | |  |  |  |  |
|  | tapestries | | (for | example, | | petit |  |  |  |  |
|  | point, cross stitch), whether or | | | | | |  |  |  |  |
|  | not made-up | | |  |  |  |  |  |  |  |
| 5810 | Embroidery in the piece, in | | | | | | Manufacture in which the value of all | |  |  |
|  | strips or in motifs | | | |  |  | the materials used | does not |  |  |
|  |  |  |  |  |  |  | exceed 50 % of the ex-works price of | |  |  |
|  |  |  |  |  |  |  | the products |  |  |  |
| 5901 | Textile fabrics coated with gum | | | | | | Manufacture from yarn |  |  |  |
|  | or amylaceous substances, of a | | | | | |  |  |  |  |
|  | kind used for the outer covers of | | | | | |  |  |  |  |
|  | books or the like; tracing cloth; | | | | | |  |  |  |  |
|  | prepared |  | painting | | canvas; | |  |  |  |  |
|  | buckram | and | | similar | stiffened | |  |  |  |  |
|  | textile fabrics of a kind used for | | | | | |  |  |  |  |
|  | hat foundations | | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  | confers originating status | | |  |  |  |
| (1) |  |  | (2) |  |  | (3) | or | |  | (4) | |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | | |  |  |  |  |  |  |
| 5902 | Tyre cord fabric of high-tenacity | | | | | Manufacture from yarn |  |  |  |  |  |
|  | yarn of nylon or other | | | | |  |  |  |  |  |  |
|  | polyamides, | | polyesters | | or |  |  |  |  |  |  |
|  | viscose rayon | |  |  |  |  |  |  |  |  |  |
| 5903 | Textile | fabrics | | impregnated, | | Manufacture from yarn |  | Printing |  |  |  |
|  | coated, | covered | | or laminated | |  |  | accompanied | | by | at |
|  | with plastics, other than those of | | | | |  |  | least two preparatory | | | |
|  | heading 5902 | |  |  |  |  |  | or | finishing | | |
|  |  |  |  |  |  |  |  | operations | (such | | as |
|  |  |  |  |  |  |  |  | scouring, | bleaching, | | |
|  |  |  |  |  |  |  |  | mercerising, | | heat | |
|  |  |  |  |  |  |  |  | setting, |  | raising, | |
|  |  |  |  |  |  |  |  | calendering, | | shrink | |
|  |  |  |  |  |  |  |  | resistance |  |  |  |
|  |  |  |  |  |  |  |  | processing, |  |  |  |
|  |  |  |  |  |  |  |  | permanent | finishing, | | |
|  |  |  |  |  |  |  |  | decatising, |  |  |  |
|  |  |  |  |  |  |  |  | impregnating, | |  |  |
|  |  |  |  |  |  |  |  | mending and burling) | | | |
|  |  |  |  |  |  |  |  | where the | value | | of |
|  |  |  |  |  |  |  |  | the unprinted | | fabric | |
|  |  |  |  |  |  |  |  | used does not exceed | | | |
|  |  |  |  |  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  |  |  |  |  | ex-works price of the | | | |
|  |  |  |  |  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | |
|  |  | confers originating status | | |  |  |  |
| (1) | (2) | (3) | or | |  | (4) | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 5904 | Linoleum, whether or not cut to | Manufacture from yarn**1** |  |  |  |  |  |
|  | shape; floor coverings consisting |  |  |  |  |  |  |
|  | of a coating or covering applied |  |  |  |  |  |  |
|  | on a textile backing, whether or |  |  |  |  |  |  |
|  | not cut to shape |  |  |  |  |  |  |
| 5905 | Textile wall coverings. | Manufacture from yarn |  | 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) | | | |
|  |  |  |  | where the | value | | of |
|  |  |  |  | the unprinted | | fabric | |
|  |  |  |  | used does not exceed | | | |
|  |  |  |  | 47.5 % | of |  | the |
|  |  |  |  | ex-works price of the | | | |
|  |  |  |  | product |  |  |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | | Product description | | | | | |  | Working or processing carried out on non-originating materials that | | | | | | | | | |  |
|  | |  | |  |  |  |  |  | confers originating status | | | | | |  | |  |  |  |
| (1) | |  | |  | (2) |  |  |  | (3) | | or | | | |  | | (4) | |  |
|  | |  |  |  |  |  | |  | |  | |  | |  |  |  |
|  | |  | | | | | | |  | |  | |  | |  | |  |  |  |
| 5906 | | Rubberised textile fabrics, other | | | | | | | Manufacture from yarn | |  | |  | |  | |  |  |  |
|  | | than those of heading 5902 | | | | | |  |  | |  | |  | |  | |  |  |  |
| 5907 | | Textile | | fabrics | |  | otherwise | | Manufacture from yarn | |  | | Printing | |  | |  |  |  |
|  | | impregnated, coated or covered; | | | | | | |  | |  | | accompanied | | | | by | at |  |
|  | | painted canvas, being theatrical | | | | | | |  | |  | | least two preparatory | | | | | |  |
|  | | scenery, studio back-cloths or | | | | | | |  | |  | | or | | finishing | | | |  |
|  | | the like | |  |  |  |  |  |  | |  | | operations | | (such | | | as |  |
|  | |  | |  |  |  |  |  |  | |  | | scouring, | | bleaching, | | | |  |
|  | |  | |  |  |  |  |  |  | |  | | mercerising, | | | | heat | |  |
|  | |  | |  |  |  |  |  |  | |  | | setting, | |  | | raising, | |  |
|  | |  | |  |  |  |  |  |  | |  | | calendering, | | | | shrink | |  |
|  | |  | |  |  |  |  |  |  | |  | | resistance | |  | |  |  |  |
|  | |  | |  |  |  |  |  |  | |  | | processing, | |  | |  |  |  |
|  | |  | |  |  |  |  |  |  | |  | | permanent | | finishing, | | | |  |
|  | |  | |  |  |  |  |  |  | |  | | decatising, | |  | |  |  |  |
|  | |  | |  |  |  |  |  |  | |  | | impregnating, | | | |  |  |  |
|  | |  | |  |  |  |  |  |  | |  | | mending and burling) | | | | | |  |
|  | |  | |  |  |  |  |  |  | |  | | where the | | value | | | of |  |
|  | |  | |  |  |  |  |  |  | |  | | the unprinted | | | | fabric | |  |
|  | |  | |  |  |  |  |  |  | |  | | used does not exceed | | | | | |  |
|  | |  | |  |  |  |  |  |  | |  | | 47.5 % | | of | |  | the |  |
|  | |  | |  |  |  |  |  |  | |  | | ex-works price of the | | | | | |  |
|  | |  | |  |  |  |  |  |  | |  | | product | |  | |  |  |  |
| 5908 | | Textile wicks, woven, plaited or | | | | | | |  | |  | |  | |  | |  |  |  |
|  | | knitted, | | for | lamps, | | stoves, | |  | |  | |  | |  | |  |  |  |
|  | | lighters, candles or the like; | | | | | | |  | |  | |  | |  | |  |  |  |
|  | | incandescent | | | gas | mantles | | and |  | |  | |  | |  | |  |  |  |
|  | | tubular knitted gas mantle fabric | | | | | | |  | |  | |  | |  | |  |  |  |
|  | | therefor, | | whether | | | or | not |  | |  | |  | |  | |  |  |  |
|  | | impregnated: | | |  |  |  |  |  | |  | |  | |  | |  |  |  |
|  | | - incandescent | | | | gas | mantles, | | Manufacture from tubular knitted gas | | | |  | |  | |  |  |  |
|  | | impregnated | | |  |  |  |  | mantle fabric | |  | |  | |  | |  |  |  |
|  | |  | |  |  |  |  |  |  | |  | |  | |  | |  |  |  |
|  | Chapter/ heading | | Product description | | | | | | | Working or processing carried out on non-originating materials that | | | | | | | | | |
|  |  | |  | | | | | | | confers originating status | | | | | |  | | | |
|  | (1) | | (2) | | | | | | | (3) | | or | | | | (4) | | | |
|  |  | |  | |  | |  | | | |
|  |  | |  | | | | | | |  | | | |  | |  | | | |
|  |  | | - Other | | | | | | | Manufacture in which all the | | | |  | |  | | | |
|  |  | |  | | | | | | | materials used are classified within a | | | |  | |  | | | |
|  |  | |  | | | | | | | heading other than that of the product | | | |  | |  | | | |
|  | 5909 to 5911 | | Textile articles of a kind suitable | | | | | | |  | |  | |  | |  | | | |
|  |  | | for industrial use: | | | | | | |  | |  | |  | |  | | | |
|  |  | | - Polishing discs or rings other | | | | | | | Manufacture from yarn or waste | | | |  | |  | | | |
|  |  | | than of felt of heading 5911 | | | | | | | fabrics or rags of heading 6310 | |  | |  | |  | | | |
|  |  | | - Woven fabrics, of a kind | | | | | | | Manufacture from yarn**1** | |  | |  | |  | | | |
|  |  | |  | |  | |  | | | |
|  |  | | 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 | | | | | | |  | |  | |  | |  | | | |
|  |  | |  | | | | | | |  | |  | |  | |  | | | |

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  | - Other |  |  |  | Manufacture from yarn**1** |  |  |  |
|  |  |  | | |  |  |  |  |  |
| Chapter 60 |  | Knitted or crocheted fabrics | | |  | Manufacture from yarn**1** |  |  |  |
| Chapter 61 |  | Articles of apparel and clothing | | | |  |  |  |  |
|  |  | accessories, | knitted | | or |  |  |  |  |
|  |  | crocheted: |  |  |  |  |  |  |  |
|  |  | - obtained by sewing together or | | | | Manufacture from fabric |  |  |  |
|  |  | otherwise assembling, two | | | or |  |  |  |  |
|  |  | more pieces of knitted or | | | |  |  |  |  |
|  |  | crocheted | fabric | which have | |  |  |  |  |
|  |  | been either cut to form or | | | |  |  |  |  |
|  |  | obtained directly to form | | |  |  |  |  |  |
|  |  | - other |  |  |  | Manufacture from yarn**1** |  |  |  |
| ex Chapter 62 | | Articles of apparel and clothing | | | | Manufacture from fabric |  |  |  |
|  |  | accessories, | not | knitted | or |  |  |  |  |
|  |  | crocheted; except for: | | |  |  |  |  |  |
| 6213 | and | Handkerchiefs, shawls, scarves, | | | |  |  |  |  |
| 6214 |  | mufflers, mantillas, veils and the | | | |  |  |  |  |
|  |  | like: |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  | confers originating status | | |  |  |  |  |
| (1) | (2) | (3) | or | |  |  | (4) | |
|  |  |  |  |  |  |  |
|  |  |  |  |  | | |  | |
|  | - embroidered | Manufacture from yarn**1 2** |  | Manufacture | | | from | |
|  |  |  |  | unembroidered | | | |  |
|  |  |  |  | fabric, provided | | | | the |
|  |  |  |  | value | of | |  | the |
|  |  |  |  | unembroidered fabric | | | | |
|  |  |  |  | used does not exceed | | | | |
|  |  |  |  | 40 % of the ex-works | | | | |
|  |  |  |  | price of the product**1** | | | | |
|  | - other | Manufacture from yarn**1 2** |  | 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) | | | | |
|  |  |  |  | where the |  | value | | of |
|  |  |  |  | the unprinted | | | goods | |
|  |  |  |  | of headings 6213 and | | | | |
|  |  |  |  | 6214 used | | does | | not |
|  |  |  |  | exceed 47.5 % of the | | | | |
|  |  |  |  | ex-works price of the | | | | |
|  |  |  |  | product |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**1** See Introductory Note 6.

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading |  | Product description | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  | (3) | or | |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| 6217 | Other | made-up | clothing |  |  |  |  |  |
|  | accessories; parts of garments or | | |  |  |  |  |  |
|  | of clothing accessories, other | | |  |  |  |  |  |
|  | than those of heading 6212: | | |  |  |  |  |  |
|  | - embroidered | |  | Manufacture from yarn**1** |  | Manufacture | | from |
|  |  |  |  |  |  | unembroidered | |  |
|  |  |  |  |  |  | fabric, | provided the | |
|  |  |  |  |  |  | value | of | the |
|  |  |  |  |  |  | unembroidered fabric | | |
|  |  |  |  |  |  | used does not exceed | | |
|  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  | price of the product**1** | | |
|  | - fire-resistant equipment of | | | Manufacture from yarn**1** |  | Manufacture | | from |
|  | fabric covered with foil of | | |  |  | uncoated | | fabric |
|  | aluminised polyester | |  |  |  | provided the value of | | |
|  |  |  |  |  |  | the uncoated | | fabric |
|  |  |  |  |  |  | used does not exceed | | |
|  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  | price of the product**1** | | |

1. See Introductory Note 6.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | | |
| (1) | (2) | (3) | or | (4) | |
|  |  |  |  |
|  |  |  |  |  |  |
|  | - interlinings for collars and | Manufacture in which: |  |  |  |
|  | cuffs, cut out | - all the materials used are classified | | |  |
|  |  | within a heading other than that of | | |  |
|  |  | the product, and |  |  |  |
|  |  | - the value of all the materials used | | |  |
|  |  | does not exceed 40 % | of | the |  |
|  |  | ex-works price of the product |  |  |  |
|  |  |  | | |  |
| ex Chapter 63 | Other made-up textile articles; | Manufacture in which all the | | |  |
|  | sets; worn clothing and worn | materials used are classified within a | | |  |
|  | textile articles; except for: | heading other than that of the product | | |  |
| 6301 to 6304 | Blankets, travelling rugs, bed |  |  |  |  |
|  | linen, etc.; curtains etc.; other |  |  |  |  |
|  | furnishing articles: |  |  |  |  |
|  | - of felt, of non-wovens | Manufacture from**1**: |  |  |  |
|  |  | - natural fibres, or |  |  |  |
|  |  | - chemical materials or textile pulp | | |  |
|  |  |  |  |  |  |

1. See Introductory Note 6.

|  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | - other: |  |  |  |  |  |  |  |
|  | -- embroidered | |  |  | Manufacture from yarn**1**,**2** |  | Manufacture | from |
|  |  |  |  |  |  |  | unembroidered fabric | |
|  |  |  |  |  |  |  | (other than knitted or | |
|  |  |  |  |  |  |  | crocheted), | provided |
|  |  |  |  |  |  |  | that the value of the | |
|  |  |  |  |  |  |  | unembroidered fabric | |
|  |  |  |  |  |  |  | used does not exceed | |
|  |  |  |  |  |  |  | 40 % of the ex-works | |
|  |  |  |  |  |  |  | price of the product | |
|  |  |  |  |  |  |  |  |  |
|  | -- other |  |  |  | Manufacture from yarn**1 2** |  |  |  |
| 6305 | Sacks and bags, of a kind used | | | | Manufacture from yarn**1** |  |  |  |
|  | for the packing of goods. | | |  |  |  |  |  |
| 6306 | Tarpaulins, | | awnings | and | Manufacture from fabric |  |  |  |
|  | sunblinds; tents; sails for boats, | | | |  |  |  |  |
|  | sailboards or landcraft; camping | | | |  |  |  |  |
|  | goods |  |  |  |  |  |  |  |
| 6307 | Other | made-up | | articles, | Manufacture in which the value of all | |  |  |
|  | including dress patterns | | |  | the materials used does | not |  |  |
|  |  |  |  |  | exceed 40 % of the ex-works price of | |  |  |
|  |  |  |  |  | the products |  |  |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | |
| (1) |  |  | (2) |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | | |  | | | |  |
| 6308 | Sets consisting of woven fabric | | | | Each item in the set must satisfy the | | | |  |
|  | and yarn, whether or not with | | | | rule which would apply to it if it | | | |  |
|  | accessories, for making up into | | | | were not included in the set. | | | |  |
|  | rugs, | tapestries, | | embroidered | However, non-originating articles | | | |  |
|  | tablecloths | | or | serviettes, or | may be incorporated provided their | | | |  |
|  | similar textile articles, put up in | | | | total value does not exceed 25 % of | | | |  |
|  | packings for retail sale | | | | the ex-works price of the set | | |  |  |
|  |  | | | |  | | | |  |
| ex Chapter 64 | Footwear, gaiters and the like; | | | | Manufacture from materials of any | | | |  |
|  | except for: | |  |  | heading, except from assemblies of | | | |  |
|  |  |  |  |  | uppers affixed to inner soles or to | | | |  |
|  |  |  |  |  | other | sole | components | of |  |
|  |  |  |  |  | heading 6406 | |  |  |  |
| 6406 | Parts | of footwear (including | | | Manufacture in which all the | | | |  |
|  | uppers whether or not attached | | | | materials used are classified within a | | | |  |
|  | to soles other than outer soles); | | | | heading other than that of the product | | | |  |
|  | removable insoles, heel cushions | | | |  |  |  |  |  |
|  | and | similar | articles; gaiters, | |  |  |  |  |  |
|  | leggings and similar articles, and | | | |  |  |  |  |  |
|  | parts thereof | |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) | |  | (3) | or | | (4) |
|  |  |  |  |  |  |
|  |  |  |  | |  | |  |  |
| ex Chapter 65 | Headgear | and | parts thereof; | | Manufacture in which all the | |  |  |
|  | except for: |  |  |  | materials used are classified within a | |  |  |
|  |  |  |  |  | heading other than that of the product | |  |  |
| 6505 | Hats and other headgear, knitted | | | | Manufacture from yarn or textile | |  |  |
|  | or crocheted, or made up from | | | | fibres**1** |  |  |  |
|  | lace, felt or other textile fabric, | | | |  |  |  |  |
|  | in the piece (but not in strips), | | | |  |  |  |  |
|  | whether or not lined or trimmed; | | | |  |  |  |  |
|  | Hairnets | of | any | material, |  |  |  |  |
|  | whether or not lined or trimmed | | | |  |  |  |  |
|  |  |  | |  |  | |  |  |
| ex Chapter 66 | Umbrellas, | sun | | umbrellas, | Manufacture in which all the | |  |  |
|  | walking-sticks, | |  | seat-sticks, | materials used are classified within a | |  |  |
|  | whips, riding-crops, and parts | | | | heading other than that of the product | |  |  |
|  | thereof; except for: | | |  |  |  |  |  |
| 6601 | Umbrellas | and | sun | umbrellas | Manufacture in which the value of all | |  |  |
|  | (including |  | walking-stick | | the materials | used does not |  |  |
|  | umbrellas, garden umbrellas and | | | | exceed 50 % of the ex-works price of | |  |  |
|  | similar umbrellas) | | |  | the products |  |  |  |
|  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  | (2) |  | (3) |  | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  | | | |  | | |  |  |
| Chapter 67 | Prepared feathers and down and | | | | Manufacture in which all the | | |  |  |
|  | articles made of feathers or of | | | | materials used are classified within a | | |  |  |
|  | down; artificial flowers; articles | | | | heading other than that of the product | | |  |  |
|  | of human hair | |  |  |  |  |  |  |  |
|  |  |  |  | |  | | |  |  |
| ex Chapter 68 | Articles | of | stone, plaster, | | Manufacture in which all the | | |  |  |
|  | cement, | asbestos, | | mica or | materials used are classified within a | | |  |  |
|  | similar materials; except for: | | | | heading other than that of the product | | |  |  |
| ex 6803 | Articlesofslateorof | | | | Manufacture from worked slate | |  |  |  |
|  | agglomerated slate | | |  |  |  |  |  |  |
| ex 6812 | Articles of asbestos; articles of | | | | Manufacture from materials of any | | |  |  |
|  | mixtures with a basis of asbestos | | | | heading |  |  |  |  |
|  | or of mixtures with a basis of | | | |  |  |  |  |  |
|  | asbestos | and | | magnesium |  |  |  |  |  |
|  | carbonate |  |  |  |  |  |  |  |  |
| ex 6814 | Articles | of | mica, | including | Manufacture | from worked | mica |  |  |
|  | agglomerated | | or reconstituted | | (including | agglomerated | or |  |  |
|  | mica, on a support of paper, | | | | reconstituted mica) | |  |  |  |
|  | paperboard or other materials | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |
| (1) | (2) | (3) | or | (4) | |
|  |  |  |  |
|  |  |  | | |  |
| Chapter 69 | Ceramic products | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
|  |  |  | | |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
| ex 7003 | Glass with a non-reflecting layer | Manufacture | from materials | of |  |
| ex 7004 and |  | heading 7001 |  |  |  |
| ex 7005 |  |  |  |  |  |
|  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |  |  |
|  |  | | | | |  |  |  |  |  |
| 7006 | Glass of heading 7003, 7004 or | | | | |  |  |  |  |  |
|  | 7005, | bent, | | edge-worked, | |  |  |  |  |  |
|  | engraved, | | drilled, | enamelled or | |  |  |  |  |  |
|  | otherwise | | worked, but | | not |  |  |  |  |  |
|  | framed or fitted with other | | | | |  |  |  |  |  |
|  | materials: | |  |  |  |  |  |  |  |  |
|  | - glass plate substrate coated | | | | | Manufacture | from | materials | of |  |
|  | with | dielectric | | thin | film, | heading 7006 |  |  |  |  |
|  | semi-conductor | | | grade, | |  |  |  |  |  |
|  | in accordance | | |  | with |  |  |  |  |  |
|  | SEMII standards**1** | | |  |  |  |  |  |  |  |
|  | - other |  |  |  |  | Manufacture | from | materials | of |  |
|  |  |  |  |  |  | heading 7001 |  |  |  |  |
| 7007 | Safety | glass, consisting | | | of | Manufacture | from | materials | of |  |
|  | toughened | | (tempered) | | or | heading 7001 |  |  |  |  |
|  | laminated glass | | |  |  |  |  |  |  |  |
| 7008 | Multiple-walled insulating units | | | | | Manufacture | from | materials | of |  |
|  | of glass | |  |  |  | heading 7001 |  |  |  |  |
| 7009 | Glass mirrors, whether or not | | | | | Manufacture | from | materials | of |  |
|  | framed, including rear-view | | | | | heading 7001 |  |  |  |  |
|  | mirrors |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

1. SEMII – Semiconductor Equipment and Materials Institute Incorporated.

|  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  | confers originating status | |  |  |  |
| (1) |  | (2) | (3) | or |  |  | (4) | |
|  |  |  |  |  |  |  |
|  |  |  |  | |  | | | |
| 7010 | Carboys, | bottles, flasks, jars, | Manufacture in which all the | | Cutting of glassware, | | | |
|  | pots, phials, ampoules and other | | materials used are classified within a | | provided that | | | the |
|  | containers, of glass, of a kind | | heading other than that of the product | | total | value | of | the |
|  | used for the conveyance or | |  |  | uncut glassware used | | | |
|  | packing | of goods; preserving |  |  | does | not | exceed | |
|  | jars of glass; stoppers, lids and | |  |  | 50 % of the ex-works | | | |
|  | other closures, of glass. | |  |  | price of the product | | | |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  | confers originating status | |  |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | |  | |  | | | |
| 7013 | Glassware of a kind used for | | | Manufacture in which all the | | Cutting of glassware, | | | |
|  | table, | kitchen, toilet, | office, | materials used are classified within a | | provided | | that | the |
|  | indoor | decoration or | similar | heading other than that of the product | | total | value of | | the |
|  | purposes (other than that of | | |  |  | uncut glassware used | | | |
|  | heading 7010 or 7018) | |  |  |  | does | not | exceed | |
|  |  |  |  |  |  | 50 % of the ex-works | | | |
|  |  |  |  |  |  | price of the product | | | |
|  |  |  |  |  |  | or |  |  |  |
|  |  |  |  |  |  | Hand-decoration | | |  |
|  |  |  |  |  |  | (with | the | exception | |
|  |  |  |  |  |  | of | silk-screen | | |
|  |  |  |  |  |  | printing) | |  | of |
|  |  |  |  |  |  | hand-blown | | |  |
|  |  |  |  |  |  | glassware, | | provided | |
|  |  |  |  |  |  | the | value | of | the |
|  |  |  |  |  |  | hand-blown | | |  |
|  |  |  |  |  |  | glassware | | does | not |
|  |  |  |  |  |  | exceed 50 % of the | | | |
|  |  |  |  |  |  | ex-works price of the | | | |
|  |  |  |  |  |  | product | |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | | | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | |  |
| (1) |  |  |  | (2) | |  | (3) |  | or | | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  |  | | |  |  |  | |  |  |  |
| ex 7019 | Articles | (other | | | than | yarn) of | Manufacture from: | |  |  |  |
|  | glass fibres | |  |  |  |  | - uncoloured slivers, rovings, yarn or | | |  |  |
|  |  |  |  |  |  |  | chopped strands, or | |  |  |  |
|  |  |  |  |  |  |  | - glass wool |  |  |  |  |
|  |  |  |  |  | |  |  | | |  |  |
| ex Chapter 71 | Natural | or |  | cultured | | pearls, | Manufacture in which all the | | |  |  |
|  | precious | | or |  | semi-precious | | materials used are classified within a | | |  |  |
|  | stones, | precious | | | metals, metals | | heading other than that of the product | | |  |  |
|  | clad with precious metal, and | | | | | |  |  |  |  |  |
|  | articles | thereof; | | | | imitation |  |  |  |  |  |
|  | jewellery; coin; except for: | | | | | |  |  |  |  |  |
| ex 7101 | Natural | or |  | cultured | | pearls, | Manufacture in which the value of all | | |  |  |
|  | graded | and | temporarily strung | | | | the materials | used | does not |  |  |
|  | for convenience of transport | | | | | | exceed 50 % of the ex-works price of | | |  |  |
|  |  |  |  |  |  |  | the products |  |  |  |  |
| ex 7102, | Worked |  |  | precious | | or | Manufacture | from | unworked |  |  |
| ex 7103 and | semi-precious | | | stones | | (natural, | precious or semi-precious stones | | |  |  |
| ex 7104 | synthetic or reconstructed) | | | | | |  |  |  |  |  |
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| Chapter/ heading | | Product description |  | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | | |  |  |  |  |
| (1) |  | (2) |  | (3) |  | or |  |  |  | (4) |  |
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| 7106 | 7108, | Precious metals: |  |  |  |  |  |  |  |  |  |
| and 7110 |  |  |  |  |  |  |  |  |  |  |  |
|  |  | - unwrought |  | Manufacture | from | materials not | Electrolytic, | | | thermal | |
|  |  |  |  | classified in heading 7106, 7108 or | | | or |  |  | chemical | |
|  |  |  |  | 7110 |  |  | separation | | |  | of |
|  |  |  |  |  |  |  | precious | | metals | | of |
|  |  |  |  |  |  |  | heading | | 7106, 7108 | | |
|  |  |  |  |  |  |  | or 7110 | |  |  |  |
|  |  |  |  |  |  |  | or |  |  |  |  |
|  |  |  |  |  |  |  | Alloying of precious | | | | |
|  |  |  |  |  |  |  | metals | | of | heading | |
|  |  |  |  |  |  |  | 7106, | 7108 | | or 7110 | |
|  |  |  |  |  |  |  | with | each | | other | or |
|  |  |  |  |  |  |  | with base metals | | | |  |
|  |  | - semi-manufactured or | in | Manufacture | from | unwrought |  |  |  |  |  |
|  |  | powder form |  | precious metals | |  |  |  |  |  |  |
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| Chapter/ heading | |  | Product description | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
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|  |  |  |  |  |  | |  |  |  |
| ex 7107, |  | Metals | clad with | precious | Manufacture from metals clad with | |  |  |  |
| ex 7109 | and | metals, semi-manufactured | | | precious metals, unwrought | |  |  |  |
| ex 7111 |  |  |  |  |  |  |  |  |  |
| 7116 |  | Articles of natural or cultured | | | Manufacture in which the value of all | |  |  |  |
|  |  | pearls, | precious | or | the materials | used does not |  |  |  |
|  |  | semi-precious stones (natural, | | | exceed 50 % of the ex-works price of | |  |  |  |
|  |  | synthetic or reconstructed) | | | the products |  |  |  |  |
| 7117 |  | Imitation jewellery | |  | Manufacture in which all the | | Manufacture | | from |
|  |  |  |  |  | materials used are classified within a | | base metal parts, not | | |
|  |  |  |  |  | heading other than that of the product | | plated | or | covered |
|  |  |  |  |  |  |  | with precious metals, | | |
|  |  |  |  |  |  |  | provided the value of | | |
|  |  |  |  |  |  |  | all the materials used | | |
|  |  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  | 50 % of the ex-works | | |
|  |  |  |  |  |  |  | price of the product | | |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
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| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the | |  |  |
|  |  | materials used are classified within a | |  |  |
|  |  | heading other than that of the product | |  |  |
| 7207 | Semi-finished products of iron | Manufacture from materials | of |  |  |
|  | or non-alloy steel | heading 7201, 7202, 7203, 7204 or | |  |  |
|  |  | 7205 |  |  |  |
| 7208 to 7216 | Flat-rolled products, bars and | Manufacture from ingots or other | |  |  |
|  | rods, angles, shapes and sections | primary forms of heading 7206 |  |  |  |
|  | of iron or non-alloy steel |  |  |  |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished | |  |  |
|  |  | materials of heading 7207 |  |  |  |
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| Chapter/ heading | Product description | | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |  |
| (1) | (2) |  | (3) | or | | (4) |
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| ex 7218, 7219 | Semi-finished | products, | Manufacture from ingots or other | |  |  |
| to 7222 | flat-rolled products, bars and | | primary forms of heading 7218 |  |  |  |
|  | rods, angles, shapes and sections | |  |  |  |  |
|  | of stainless steel |  |  |  |  |  |
| 7223 | Wire of stainless steel |  | Manufacture from semi-finished | |  |  |
|  |  |  | materials of heading 7218 |  |  |  |
| ex 7224, 7225 | Semi-finished | products, | Manufacture from ingots or other | |  |  |
| to 7228 | flat-rolled products, hot-rolled | | primary forms of heading 7206, 7218 | |  |  |
|  | bars and rods, in irregularly | | or 7224 |  |  |  |
|  | wound coils; hollow drill bars | |  |  |  |  |
|  | and rods, of alloy or non-alloy | |  |  |  |  |
|  | steel |  |  |  |  |  |
| 7229 | Wire of other alloy steel | | Manufacture from semi-finished | |  |  |
|  |  |  | materials of heading 7224 |  |  |  |
|  |  | |  | |  |  |
| ex Chapter 73 | Articles of iron or steel; except | | Manufacture in which all the | |  |  |
|  | for: |  | materials used are classified within a | |  |  |
|  |  |  | heading other than that of the product | |  |  |
| ex 7301 | Sheet piling |  | Manufacture from materials | of |  |  |
|  |  |  | heading 7206 |  |  |  |
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| Chapter/ heading | |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  |  | (2) |  |  | (3) |  | or | (4) | |
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| 7302 |  | Railway or | | tramway | | track | Manufacture | from | materials | of |  |
|  |  | construction material of iron or | | | | | heading 7206 |  |  |  |  |
|  |  | steel, | the | following: | | rails, |  |  |  |  |  |
|  |  | check-rails and rack rails, switch | | | | |  |  |  |  |  |
|  |  | blades, | crossing | | frogs, | point |  |  |  |  |  |
|  |  | rods and other crossing pieces, | | | | |  |  |  |  |  |
|  |  | sleepers (cross-ties), fish-plates, | | | | |  |  |  |  |  |
|  |  | chairs, chair wedges, sole pates | | | | |  |  |  |  |  |
|  |  | (base | plates), | | rail | clips, |  |  |  |  |  |
|  |  | bedplates, ties and other material | | | | |  |  |  |  |  |
|  |  | specialised for jointing or fixing | | | | |  |  |  |  |  |
|  |  | rails |  |  |  |  |  |  |  |  |  |
| 7304, | 7305 | Tubes, | pipes | | and | hollow | Manufacture | from | materials | of |  |
| and 7306 |  | profiles, of iron (other than cast | | | | | heading 7206, 7207, 7218 or 7224 | | |  |  |
|  |  | iron) or steel | |  |  |  |  |  |  |  |  |
| ex 7307 |  | Tube or pipe fittings of stainless | | | | | Turning, drilling, reaming, threading, | | | |  |
|  |  | steel (ISO No X5CrNiMo 1712), | | | | | deburring and sandblasting of forged | | | |  |
|  |  | consisting of several parts | | | |  | blanks, the value of which does not | | | |  |
|  |  |  |  |  |  |  | exceed 35 % of the ex-works price of | | | |  |
|  |  |  |  |  |  |  | the product |  |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | | | |
| (1) |  |  | (2) |  | (3) |  | or | (4) | |
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| 7308 | Structures | | (excluding | | Manufacture in which all the | | | |  |
|  | prefabricated | | buildings | of | materials used are classified within a | | | |  |
|  | heading 9406) and parts of | | | | heading other than that of the | | | |  |
|  | structures (for example, bridges | | | | product. However, | welded | angles, | |  |
|  | and bridge-sections, lock-gates, | | | | shapes and sections of heading 7301 | | | |  |
|  | towers, | lattice masts, | | roofs, | may not be used |  |  |  |  |
|  | roofing | frameworks, doors and | | |  |  |  |  |  |
|  | windows and their frames and | | | |  |  |  |  |  |
|  | thresholds for | | doors, shutters, | |  |  |  |  |  |
|  | balustrades, | | pillars | and |  |  |  |  |  |
|  | columns), of iron or steel; plates, | | | |  |  |  |  |  |
|  | rods, angles, | | shapes, sections, | |  |  |  |  |  |
|  | tubes and the like, prepared for | | | |  |  |  |  |  |
|  | use in structures, of iron or steel | | | |  |  |  |  |  |
| ex 7315 | Skid chain | |  |  | Manufacture in which the value of all | | | |  |
|  |  |  |  |  | the materials of heading 7315 used | | | |  |
|  |  |  |  |  | does not exceed | 50 % | of | the |  |
|  |  |  |  |  | ex-works price of the product | |  |  |  |
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| Chapter/ heading |  | Product description | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  | (3) | or | (4) | |
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| ex Chapter 74 | Copper | and | articles | thereof; | Manufacture in which: |  |  |  |
|  | except for: | |  |  | - all the materials used are classified | | |  |
|  |  |  |  |  | within a heading other than that of | | |  |
|  |  |  |  |  | the product, and |  |  |  |
|  |  |  |  |  | - the value of all the materials used | | |  |
|  |  |  |  |  | does not exceed 50 % | of | the |  |
|  |  |  |  |  | ex-works price of the product |  |  |  |
| 7401 | Copper | mattes; cement | | copper | Manufacture in which all the | | |  |
|  | (precipitated copper) | | |  | materials used are classified within a | | |  |
|  |  |  |  |  | heading other than that of the product | | |  |
| 7402 | Unrefined | | copper; | copper | Manufacture in which all the | | |  |
|  | anodes for electrolytic refining | | | | materials used are classified within a | | |  |
|  |  |  |  |  | heading other than that of the product | | |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) |  |  | (3) |  | or | (4) | |
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| 7403 | Refined | copper | and | copper |  |  |  |  |  |
|  | alloys, unwrought: | |  |  |  |  |  |  |  |
|  | - refined copper | |  |  | Manufacture in which all the | | | |  |
|  |  |  |  |  | materials used are classified within a | | | |  |
|  |  |  |  |  | heading other than that of the product | | | |  |
|  | - copper | alloys | and | refined | Manufacture | from refined | copper, | |  |
|  | copper | containing | | other | unwrought, | or waste and | scrap | of |  |
|  | elements |  |  |  | copper |  |  |  |  |
| 7404 | Copper waste and scrap | | |  | Manufacture in which all the | | | |  |
|  |  |  |  |  | materials used are classified within a | | | |  |
|  |  |  |  |  | heading other than that of the product | | | |  |
| 7405 | Master alloys of copper | | |  | Manufacture in which all the | | | |  |
|  |  |  |  |  | materials used are classified within a | | | |  |
|  |  |  |  |  | heading other than that of the product | | | |  |
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| Chapter/ heading |  | Product description | | | | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  | (2) |  |  | (3) | or | (4) | |
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| ex Chapter 75 | Nickel | and | articles | | thereof; | Manufacture in which: |  |  |  |
|  | except for: | |  |  |  | - all the materials used are classified | | |  |
|  |  |  |  |  |  | within a heading other than that of | | |  |
|  |  |  |  |  |  | the product, and |  |  |  |
|  |  |  |  |  |  | - the value of all the materials used | | |  |
|  |  |  |  |  |  | does not exceed 50 % | of | the |  |
|  |  |  |  |  |  | ex-works price of the product |  |  |  |
| 7501 to 7503 | Nickel | mattes, | | nickel | oxide | Manufacture in which all the | | |  |
|  | sinters | and | other | intermediate | | materials used are classified within a | | |  |
|  | products of | | nickel metallurgy; | | | heading other than that of the product | | |  |
|  | unwrought nickel; nickel waste | | | | |  |  |  |  |
|  | and scrap | |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  | confers originating status | | | |  |  |  |
| (1) | (2) | (3) |  | or |  |  |  | (4) |
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| ex Chapter 76 | Aluminium and articles thereof; | Manufacture in which: | |  |  |  |  |  |
|  | except for: | - all the materials used are classified | | |  |  |  |  |
|  |  | within a heading other than that of | | |  |  |  |  |
|  |  | the product, and |  |  |  |  |  |  |
|  |  | - the value of all the materials used | | |  |  |  |  |
|  |  | does not exceed 50 % of the ex- | | |  |  |  |  |
|  |  | works price of the product | |  |  |  |  |  |
| 7601 | Unwrought aluminium | Manufacture | in | which: | Manufacture | | | by |
|  |  | - all the materials used are classified | | | thermal |  |  | or |
|  |  | within a heading other than that of | | | electrolytic treatment | | | |
|  |  | the product, and |  |  | from |  | unalloyed | |
|  |  | - the value of all the materials used | | | aluminium | | or | waste |
|  |  | does not exceed | 50 % | of the | and | scrap | | of |
|  |  | ex-works price of the product | |  | aluminium | |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | |
|  |  |  | confers originating status |  |
| (1) | (2) | (3) | or | (4) |
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| 7602 | Aluminium waste and scrap | Manufacture in which all the |
|  |  | materials used are classified within a |
|  |  | heading other than that of the product |

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| Chapter/ heading |  | Product description | | | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) | |  | (3) |  |  |  | or | (4) | |
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| ex 7616 | Aluminium articles | | | other than | Manufacture in which: | | | |  |  |  |
|  | gauze, | cloth, | grill, netting, | | - all the materials used are classified | | | | | |  |
|  | fencing, reinforcing | | | fabric and | within a heading other than that of | | | | | |  |
|  | similar | materials | | (including | the product. However, gauze, cloth, | | | | | |  |
|  | endless | bands) | of | aluminium | grill, | netting, | | fencing, | reinforcing | |  |
|  | wire, and expanded metal of | | | | fabric | and | | similar | materials | |  |
|  | aluminium | |  |  | (including | | endless | | bands) | of |  |
|  |  |  |  |  | aluminium wire, or expanded metal | | | | | |  |
|  |  |  |  |  | of aluminium may be used; and | | | | |  |  |
|  |  |  |  |  | - 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 | |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | | |
| (1) | (2) | (3) | or | (4) | |
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| ex Chapter 78 | Lead and articles thereof; except | Manufacture in which: |  |  |  |
|  | for: | - all the materials used are classified | | |  |
|  |  | within a heading other than that of | | |  |
|  |  | the product, and |  |  |  |
|  |  | - the value of all the materials used | | |  |
|  |  | does not exceed 50 % | of | the |  |
|  |  | ex-works price of the product |  |  |  |
| 7801 | Unwrought lead |  |  |  |  |
|  | - refined lead | Manufacture from ‘bullion’ or ‘work’ | | |  |
|  |  | lead |  |  |  |
|  | - other | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the | | |  |
|  |  | product. However, waste and scrap | | |  |
|  |  | of heading 7802 may not be used | |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
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| (1) | (2) | (3) | or | (4) | |
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|  |  |  | | |  |
| 7802 | Lead waste and scrap | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
|  |  |  |  |  |  |
| ex Chapter 79 | Zinc and articles thereof; except | Manufacture in which: |  |  |  |
|  | for: | - all the materials used are classified | | |  |
|  |  | within a heading other than that of | | |  |
|  |  | the product, and |  |  |  |
|  |  | - the value of all the materials used | | |  |
|  |  | does not exceed 50 % | of | the |  |
|  |  | ex-works price of the product |  |  |  |
| 7901 | Unwrought zinc | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the | | |  |
|  |  | product. However, waste and scrap | | |  |
|  |  | of heading 7902 may not be used | |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | | |
| (1) | (2) | (3) | or | (4) | |
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| 7902 | Zinc waste and scrap | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
|  |  |  |  |  |  |
| ex Chapter 80 | Tin and articles thereof; except | Manufacture in which: |  |  |  |
|  | for: | - all the materials used are classified | | |  |
|  |  | within a heading other than that of | | |  |
|  |  | the product, and |  |  |  |
|  |  | - the value of all the materials used | | |  |
|  |  | does not exceed 50 % | of | the |  |
|  |  | ex-works price of the product |  |  |  |
| 8001 | Unwrought tin | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the | | |  |
|  |  | product. However, waste and scrap | | |  |
|  |  | of heading 8002 may not be used | |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  |  | confers originating status | | |
| (1) | (2) | (3) | or | (4) | |
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| 8002 and 8007 | Tin waste and scrap; other | Manufacture in which all the | | |  |
|  | articles of tin | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
| Chapter 81 | Other base metals; cermets; |  |  |  |  |
|  | articles thereof: |  |  |  |  |
|  | - other base metals, wrought; | Manufacture in which the value of all | | |  |
|  | articles thereof | the materials classified within the | | |  |
|  |  | same heading as the product used | | |  |
|  |  | does not | exceed 50 % of | the |  |
|  |  | ex-works price of the product | |  |  |
|  | - other | Manufacture in which all the | | |  |
|  |  | materials used are classified within a | | |  |
|  |  | heading other than that of the product | | |  |
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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) | |  |  | (3) | or | (4) | |
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| ex Chapter 82 | Tools, | implements, | | cutlery, | | Manufacture in which all the | | |  |
|  | spoons and forks, of base metal; | | | | | materials used are classified within a | | |  |
|  | parts thereof of base metal; | | | | | heading other than that of the product | | |  |
|  | except for: | |  |  |  |  |  |  |  |
| 8206 | Tools of two | | or | more | of | Manufacture in which all the | | |  |
|  | headings 8202 to 8205, put up in | | | | | materials used are classified in a | | |  |
|  | sets for retail sale | | |  |  | heading other than headings 8202 to | | |  |
|  |  |  |  |  |  | 8205. However, tools of headings | | |  |
|  |  |  |  |  |  | 8202 to 8205 may be incorporated | | |  |
|  |  |  |  |  |  | into the set provided their value does | | |  |
|  |  |  |  |  |  | not exceed 15 % of the ex-works | | |  |
|  |  |  |  |  |  | price of the set |  |  |  |
| 8207 | Interchangeable | | tools for hand | | | Manufacture in which: |  |  |  |
|  | tools, | whether | | or | not | - all the materials used are classified | | |  |
|  | power-operated, | |  | or | for | within a heading other than that of | | |  |
|  | machine-tools (for example, for | | | | | the product, and |  |  |  |
|  | pressing, | stamping, | | punching, | | - the value of all the materials used | | |  |
|  | tapping, | threading, | | drilling, | |  |
|  | does not exceed 40 % | of | the |  |
|  | boring, | broaching, | | milling, | |  |
|  | ex-works price of the product |  |  |  |
|  | turning, | or | screwdriving), | | |  |  |  |
|  |  |  |  |  |
|  | including dies for drawing or | | | | |  |  |  |  |
|  | extruding | metal, and | | | rock |  |  |  |  |
|  | drilling or earth boring tools | | | |  |  |  |  |  |
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| Chapter/ heading |  |  | Product description | | | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  |  |  |  | confers originating status | | | |
| (1) |  |  |  |  |  | (2) |  |  |  | (3) | or | (4) | |
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| 8208 | Knives | | and | | cutting | | blades, for | | | Manufacture in which: |  |  |  |
|  | machines | | | or | | for | mechanical | | | - all the materials used are classified | | |  |
|  | appliances | | | |  |  |  |  |  | within a heading other than that of | | |  |
|  |  |  |  |  |  |  |  |  |  | the product, and |  |  |  |
|  |  |  |  |  |  |  |  |  |  | - 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, | | Manufacture in which all the | | |  |
|  | serrated | | | or |  | not | (including | | | materials used are classified within a | | |  |
|  | pruning | | | knives), | | | other | | than | heading other than that of the | | |  |
|  | knives of heading 8208 | | | | | | |  |  | product. However, knife blades and | | |  |
|  |  |  |  |  |  |  |  |  |  | handles of base metal may be used | |  |  |
| 8214 | Other | | articles | | | of | cutlery | | (for | Manufacture in which all the | | |  |
|  | example, hair clippers, butchers’ | | | | | | | | | materials used are classified within a | | |  |
|  | or | kitchen | | | cleavers, | | | choppers | | heading other than that of the | | |  |
|  | and | mincing | | | | knives, | | | paper | product. However, handles of base | | |  |
|  | knives); | | | manicure | | | or | pedicure | | metal may be used |  |  |  |
|  | sets | and | | instruments (including | | | | | |  |  |  |  |
|  | nail files) | | |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  | (2) |  |  | (3) |  |  | or | | (4) |
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| 8215 | Spoons, forks, ladles, skimmers, | | | | Manufacture in which all the | | | |  |  |
|  | cake-servers, fish-knives, butter- | | | | materials used are classified within a | | | |  |  |
|  | knives, sugar tongs and similar | | | | heading other than that of the | | | |  |  |
|  | kitchen or tableware | | |  | product. However, handles of base | | | |  |  |
|  |  |  |  |  | metal may be used | |  |  |  |  |
|  |  | | |  |  | | | |  |  |
| ex Chapter 83 | Miscellaneous articles of | | | base | Manufacture in which all the | | | |  |  |
|  | metal; except for: | |  |  | materials used are classified within a | | | |  |  |
|  |  |  |  |  | heading other than that of the product | | | |  |  |
| ex 8302 | Other | mountings, | fittings | and | Manufacture in which all the | | | |  |  |
|  | similar | articles | suitable | for | materials used are classified within a | | | |  |  |
|  | buildings, and automatic | | | door | heading other than that of the | | | |  |  |
|  | closers |  |  |  | product. | However, | the | other |  |  |
|  |  |  |  |  | materials of heading 8302 may be | | | |  |  |
|  |  |  |  |  | used provided their value does not | | | |  |  |
|  |  |  |  |  | exceed 20 % of the ex-works price of | | | |  |  |
|  |  |  |  |  | the product |  |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  | (2) |  | (3) |  |  | or |  |  |  | (4) |
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| ex 8306 | Statuettes and other ornaments, | | | Manufacture in which all the | | | | |  |  |  |
|  | of base metal | |  | materials used are classified within a | | | | |  |  |  |
|  |  |  |  | heading other than that of the | | | | |  |  |  |
|  |  |  |  | product. | However, | the | other | |  |  |  |
|  |  |  |  | materials of heading 8306 may be | | | | |  |  |  |
|  |  |  |  | used provided their value does not | | | | |  |  |  |
|  |  |  |  | exceed 30 % of the ex-works price of | | | | |  |  |  |
|  |  |  |  | the product |  |  |  |  |  |  |  |
|  |  |  |  |  | | |  |  |  | |  |
| ex Chapter 84 | Nuclear | reactors, | boilers, | Manufacture in which: | | |  |  | Manufacture | | in |
|  | machinery | and | mechanical | - all the materials used are classified | | | | | which the value of all | | |
|  | appliances; parts thereof; except | | | within a heading other than | | | that | of | the | materials | used |
|  | for: |  |  | the product, and | |  |  |  | does | not | exceed |
|  |  |  |  | - the value of all the materials used | | | | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | does not | exceed | 40 % | of | the |
|  |  |  |  |  |  |  |
|  |  |  |  | ex-works price of the product | | |  |  |  |  |  |
| ex 8401 | Nuclear fuel elements | | | Manufacture in which the value of all | | | | |  |  |  |
|  |  |  |  | the materials used does not exceed | | | | |  |  |  |
|  |  |  |  | 30 % of the ex-works price of the | | | | |  |  |  |
|  |  |  |  | product |  |  |  |  |  |  |  |
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| Chapter/ heading | | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  |  | (2) |  |  | (3) |  | or |  |  | (4) |
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| 8402 |  | Steam | or | other | | vapour | Manufacture in which: | |  | Manufacture | | in |
|  |  | generating boilers (other than | | | | | - all the materials used are classified | | | which the value of all | | |
|  |  | central heating hot water boilers | | | | | within a heading other than that of | | | the | materials | used |
|  |  | capable also of producing low | | | | | the product, and | |  | does | not | exceed |
|  |  | pressure | steam); | | super-heated | | - the value of all the materials used | | | 25 % of the ex-works | | |
|  |  | water boilers | |  |  |  | price of the products | | |
|  |  |  |  |  | does | not exceed 40 % of | the |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | ex-works price of the product | |  |  |  |  |
| 8403 | and | Central | heating | | boilers | other | Manufacture in which all the | | | Manufacture | | in |
| ex 8404 |  | than those of heading 8402 and | | | | | materials used are classified in a | | | which the value of all | | |
|  |  | auxiliary | plant | | for | central | heading other than heading 8403 or | | | the | materials | used |
|  |  | heating boilers | |  |  |  | 8404 |  |  | does | not | exceed |
|  |  |  |  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  |  | price of the products | | |
| 8406 |  | Steam turbines and other vapour | | | | | Manufacture in which the value of all | | |  |  |  |
|  |  | turbines |  |  |  |  | the | materials used does | not |  |  |  |
|  |  |  |  |  |  |  | exceed 40 % of the ex-works price of | | |  |  |  |
|  |  |  |  |  |  |  | the products | |  |  |  |  |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
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| 8407 | Spark-ignition reciprocating or | | | | | Manufacture in which the value of all | |  |  |
|  | rotary | internal | | combustion | | the materials used does not exceed | |  |  |
|  | piston engines | |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
| 8408 | Compression-ignition | | | | internal | Manufacture in which the value of all | |  |  |
|  | combustion | | piston | | engines | the materials used does not exceed | |  |  |
|  | (diesel or semi-diesel engines | | | | | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
| 8409 | Parts suitable for use solely or | | | | | Manufacture in which the value of all | |  |  |
|  | principally with the engines of | | | | | the materials used does not exceed | |  |  |
|  | heading 8407 or 8408 | | | |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  | confers originating status | | | | |  |  |
| (1) | (2) | (3) |  |  |  |  | or |  |  | (4) |
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| 8411 | Turbo-jets, turbo-propellers and | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | other gas turbines | - all the materials used are classified | | | | | | which the value of all | | |
|  |  | within a heading other than that of | | | | | | the | materials | used |
|  |  | the product, and | | |  |  |  | does | not | exceed |
|  |  | - the value of all the materials used | | | | | | 25 % of the ex-works | | |
|  |  | price of the products | | |
|  |  | does | not | exceed | 40 % | 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 products | |  |  |  |  |  |  |  |
| ex 8413 | Rotary positive displacement | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | pumps | - all the materials used are classified | | | | | | which the value of all | | |
|  |  | within a heading other than that of | | | | | | the | materials | used |
|  |  | the product, and | | |  |  |  | does | not | exceed |
|  |  | - the value of all the materials used | | | | | | 25 % of the ex-works | | |
|  |  | price of the product | | |
|  |  | does | not | exceed | 40 % | of | the |
|  |  |  |  |  |
|  |  | ex-works price of the product | | | |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  |  | (3) |  | or |  |  | (4) |
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| ex 8414 | Industrial fans, blowers and the | | | | Manufacture in which: | |  | Manufacture | | in |
|  | like |  |  |  | - all the materials used are classified | | | which the value of all | | |
|  |  |  |  |  | within a heading other than that of | | | the | materials | used |
|  |  |  |  |  | the product, and | |  | does | not | exceed |
|  |  |  |  |  | - the value of all the materials used | | | 25 % of the ex-works | | |
|  |  |  |  |  | price of the products | | |
|  |  |  |  |  | does | not exceed 40 % of | the |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | ex-works price of the product | |  |  |  |  |
| 8415 | Air-conditioning | | machines, | | Manufacture in which the value of all | | |  |  |  |
|  | comprising | a motor-driven | | fan | the | materials used does | not |  |  |  |
|  | and elements for changing the | | | | exceed 40 % of the ex-works price of | | |  |  |  |
|  | temperature | and | humidity, | | the products | |  |  |  |  |
|  | including those machines | | | in |  |  |  |  |  |  |
|  | which the humidity cannot be | | | |  |  |  |  |  |  |
|  | separately regulated | |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
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| (1) |  | (2) |  |  | (3) | or |  |  | (4) |
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|  |  | | | |  |  |  | |  |
| 8418 | Refrigerators, freezers and other | | | | Manufacture in which: |  | Manufacture | | in |
|  | refrigerating | or | freezing | | - all the materials used are classified | | which the value of all | | |
|  | equipment, | electric | or | other; | within a heading other than that of | | the | materials | used |
|  | heat pumps other than air- | | | | the product, |  | does | not | exceed |
|  | conditioning | machines | | of | - the value of all the materials used | | 25 % of the ex-works | | |
|  | heading 8415 | |  |  | price of the products | | |
|  |  |  | 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 the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  | confers originating status | | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
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| ex 8419 | Machines for wood, paper pulp, | Manufacture: |  | Manufacture | | in |
|  | paper and paperboard industries | - in which the value of all the | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |
|  |  | materials classified within the same | |  |  |  |
|  |  | heading as the product are only used | |  |  |  |
|  |  | up to a value of 25 % of the ex-works | |  |  |  |
|  |  | price of the product |  |  |  |  |
| 8420 | Calendering or other rolling | Manufacture: |  | Manufacture | | in |
|  | machines, other than for metals | - in which the value of all the | | which the value of all | | |
|  | or glass, and cylinders therefor | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |
|  |  | materials classified within the same | |  |  |  |
|  |  | heading as the product are only used | |  |  |  |
|  |  | up to a value of 25 % of the ex-works | |  |  |  |
|  |  | price of the product |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) |  | (3) |  |  | or |  |  |  | (4) |
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| 8423 | Weighing machinery (excluding | | | Manufacture in which: | | |  |  | Manufacture | | in |
|  | balances of a sensitivity of 5 cg | | | - all the materials used are classified | | | | | which the value of all | | |
|  | or | better), | including | within a heading other than that of | | | | | the | materials | used |
|  | weight-operated counting or | | | the product, and | | |  |  | does | not | exceed |
|  | checking | machines; | weighing | - the value of all the materials used | | | | | 25 % of the ex-works | | |
|  | machine weights of all kinds | | | price of the products | | |
|  | does | not | exceed 40 % | of | the |
|  |  |  |  |  |  |  |
|  |  |  |  | ex-works price of the product | | |  |  |  |  |  |
| 8425 to 8428 | Lifting, | handling, loading or | | Manufacture: | | |  |  | Manufacture | | in |
|  | unloading machinery | |  | - in | which | the value of | all | the | which the value of all | | |
|  |  |  |  | materials used does not exceed 40 % | | | | | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | of the ex-works price of the product, | | | | |
|  |  |  |  | and |  |  |  |  | 30 % of the ex-works | | |
|  |  |  |  | - where, within the above limit, the | | | | | price of the products | | |
|  |  |  |  |  |  |  |
|  |  |  |  | materials classified in heading 8431 | | | | |  |  |  |
|  |  |  |  | are only used up to a value of 10 % | | | | |  |  |  |
|  |  |  |  | of the ex-works price of the product | | | | |  |  |  |
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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  | |  | | |  |  |  |  |  |
| 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 products |  |  |  |  |
|  | - other |  |  |  |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | materials classified in heading 8431 | |  |  |  |
|  |  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  |  | of the ex-works price of the product | |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | |  |
| 8430 | Other | moving, | grading, | Manufacture: |  | Manufacture | | in |
|  | levelling, | scraping, | excavating, | - in which the value of all the | | which the value of all | | |
|  | tamping, compacting, extracting | | | materials used does not exceed 40 % | | the | materials | used |
|  | or boring machinery, for earth, | | | of the ex-works price of the product, | | does | not | exceed |
|  | minerals or ores; pile-drivers | | | and |  | 30 % of the ex-works | | |
|  | and | pile-extractors; | | - where, within the above limit, the | | price of the products | | |
|  | snow-ploughs and snow-blowers | | |  |  |  |
|  | materials classified in heading 8431 | |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  | of the ex-works price of the product | |  |  |  |
| ex 8431 | Parts suitable for use solely or | | | Manufacture in which the value of all | |  |  |  |
|  | principally with road rollers | | | the materials | used does not |  |  |  |
|  |  |  |  | exceed 40 % of the ex-works price of | |  |  |  |
|  |  |  |  | the products |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  | confers originating status | | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
|  |  |  |  |  |
|  |  |  |  |  | |  |
| 8439 | Machinery for making pulp of | Manufacture: |  | Manufacture | | in |
|  | fibrous cellulosic material or for | - in which the value of all the | | which the value of all | | |
|  | making or finishing paper | materials used does not exceed 40 % | | the | materials | used |
|  | or paperboard | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |
|  |  | materials classified within the same | |  |  |  |
|  |  | heading as the product are only used | |  |  |  |
|  |  | up to a value of 25 % of the ex-works | |  |  |  |
|  |  | price of the product |  |  |  |  |
| 8441 | Other machinery for making up | Manufacture: |  | Manufacture | | in |
|  | paper pulp, paper or paperboard, | - in which the value of all the | | which the value of all | | |
|  | including cutting machines of all | materials used does not exceed 40 % | | the | materials | used |
|  | kinds | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |
|  |  | materials classified within the same | |  |  |  |
|  |  | heading as the product are only used | |  |  |  |
|  |  | up to a value of 25 % of the ex-works | |  |  |  |
|  |  | price of the product |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  | (2) |  | (3) |  |  |  | or | | (4) |
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|  |  | | |  | | | | |  |  |
| ex 8443 | Office machines (for example, | | | Manufacture in which the value of all | | | | |  |  |
|  | typewriters, | calculating | | the | materials | used | does | not |  |  |
|  | machines, | automatic | data | exceed 40 % of the ex-works price of | | | | |  |  |
|  | processing | machines, | | the products | |  |  |  |  |  |
|  | duplicating | machines, | stapling |  |  |  |  |  |  |  |
|  | machines) |  |  |  |  |  |  |  |  |  |
| 8444 to 8447 | Machines of these headings for | | | Manufacture in which the value of all | | | | |  |  |
|  | use in the textile industry | | | the | materials | used | does | not |  |  |
|  |  |  |  | exceed 40 % of the ex-works price of | | | | |  |  |
|  |  |  |  | the products | |  |  |  |  |  |
| ex 8448 | Auxiliary machinery | | for use | Manufacture in which the value of all | | | | |  |  |
|  | with machines of headings 8444 | | | the | materials | used | does | not |  |  |
|  | and 8445 |  |  | exceed 40 % of the ex-works price of | | | | |  |  |
|  |  |  |  | the products | |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | | |
| (1) |  |  | (2) |  |  | (3) | or | (4) | |
|  |  |  |  |  |  |  |  |
|  |  | | | | |  |  |  |  |
| 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 | | | | | Manufacture: |  |  |  |
|  | only) with heads of a weight not | | | | | - in which the value of all the | | |  |
|  | exceeding 16 kg without motor | | | | | materials used does not exceed 40 % | | |  |
|  | or 17 kg with motor | | |  |  | of the ex-works price of the product, | | |  |
|  |  |  |  |  |  | - where the | value of all | the |  |
|  |  |  |  |  |  | non-originating materials used in | | |  |
|  |  |  |  |  |  | assembling the head (without motor) | | |  |
|  |  |  |  |  |  | does not exceed the value of the | | |  |
|  |  |  |  |  |  | originating materials used, and | |  |  |
|  |  |  |  |  |  | - the thread tension, crochet and | | |  |
|  |  |  |  |  |  | zigzag mechanisms used are already | | |  |
|  |  |  |  |  |  | originating |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | | Product description | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) | (3) |  |  |  | or |  |  | (4) |
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|  |  | - other | Manufacture in which the value of all | | | | |  |  |  |
|  |  |  | the | materials | used | does | not |  |  |  |
|  |  |  | exceed 40 % of the ex-works price of | | | | |  |  |  |
|  |  |  | the products | |  |  |  |  |  |  |
| ex 8456, | 8457 | Machine-tools and machines and | Manufacture in which the value of all | | | | |  |  |  |
| to 8465 | and | their parts and accessories of | the | materials | used | does | not |  |  |  |
| ex 8466 |  | headings 8456 to 8466; except: | exceed 40 % of the ex-works price of | | | | |  |  |  |
|  |  |  | the products | |  |  |  |  |  |  |
|  |  | - water-jet cutting machines | Manufacture in which: | | |  |  | Manufacture | | in |
|  |  | - parts and accessories of | - all the materials used are classified | | | | | which the value of all | | |
|  |  | the | materials | used |
|  |  | water-jet cutting machines | within a heading other than that of | | | | |
|  |  |  | the product, and | |  |  |  | does | not | exceed |
|  |  |  | - the value of all the materials used | | | | | 30 % of the ex-works | | |
|  |  |  | price of the products | | |
|  |  |  | does | not exceed 40 % of | | | the |
|  |  |  |  |  |  |
|  |  |  | ex-works price of the product | | | |  |  |  |  |
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| Chapter/ heading |  | Product description | | | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) |  |  | (3) |  |  |  | or |  |  | (4) |
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|  |  |  | |  | |  | | | | |  |  |  |
| 8469 to 8472 | Office | machines | | (for example, | | Manufacture in which the value of all | | | | |  |  |  |
|  | typewriters, | |  | calculating | | the | materials | used | does | not |  |  |  |
|  | machines, | | automatic | | data | exceed 40 % of the ex-works price of | | | | |  |  |  |
|  | processing | |  | machines, | | the products | |  |  |  |  |  |  |
|  | duplicating | | machines, | | stapling |  |  |  |  |  |  |  |  |
|  | machines) | |  |  |  |  |  |  |  |  |  |  |  |
| 8480 | Moulding | | boxes | for | metal | Manufacture in which the value of all | | | | |  |  |  |
|  | foundry; mould bases; moulding | | | | | the | materials | used | does | not |  |  |  |
|  | patterns; moulds for metal (other | | | | | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  | than | ingot | moulds), | | metal | the products | |  |  |  |  |  |  |
|  | carbides, | | glass, | | mineral |  |  |  |  |  |  |  |  |
|  | materials, rubber or plastics | | | | |  |  |  |  |  |  |  |  |
| 8482 | Ball or roller bearings | | | |  | Manufacture in which: | | |  |  | Manufacture | | in |
|  |  |  |  |  |  | - all the materials used are classified | | | | | which the value of all | | |
|  |  |  |  |  |  | within a heading other than that of | | | | | the | materials | used |
|  |  |  |  |  |  | the product, and | |  |  |  | does | not | exceed |
|  |  |  |  |  |  | - the value of all the materials used | | | | | 25 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  | does | not exceed 40 % of | | | the |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | ex-works price of the product | | | |  |  |  |  |
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| Chapter/ heading | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | | |  |
| (1) |  |  | (2) |  |  |  | (3) |  |  |  | or | | (4) |
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|  |  |  |  | | |  |  | | | | |  |  |
| 8484 | Gaskets | and | similar joints | | | of | Manufacture in which the value of all | | | | |  |  |
|  | metal | sheeting; | | | sets | or | the | materials | used | does | not |  |  |
|  | assortments | | of | gaskets | | and | exceed 40 % of the ex-works price of | | | | |  |  |
|  | similar | joints, | | dissimilar | | in | the products | |  |  |  |  |  |
|  | composition, put up in pouches, | | | | | |  |  |  |  |  |  |  |
|  | envelopes or | | similar packings; | | | |  |  |  |  |  |  |  |
|  | mechanical seals | | |  |  |  |  |  |  |  |  |  |  |
| ex 8486 | - Machine tools for working any | | | | | | Manufacture in which the value of all | | | | |  |  |
|  | material by removal of material, | | | | | | the | materials | used | does | not |  |  |
|  | by laser or other light or photon | | | | | | exceed 40 % of the ex-works price of | | | | |  |  |
|  | beam, |  |  |  | ultrasonic, | | the products | |  |  |  |  |  |
|  | electrodischarge, | | |  |  |  |  |  |  |  |  |  |  |
|  | electrochemical, electron beam, | | | | | |  |  |  |  |  |  |  |
|  | ionic-beam or plasma arc | | | | | |  |  |  |  |  |  |  |
|  | processes, | | and |  | parts | and |  |  |  |  |  |  |  |
|  | accessories thereof | | | |  |  |  |  |  |  |  |  |  |
|  | - Machine | | tools | | (including | | Manufacture in which the value of all | | | | |  |  |
|  | presses) for working metal by | | | | | | the | materials | used | does | not |  |  |
|  | bending, | folding, | | straightening, | | | exceed 40 % of the ex-works price of | | | | |  |  |
|  | flattening, | | and |  | parts | and | the products | |  |  |  |  |  |
|  | accessories thereof | | | |  |  |  |  |  |  |  |  |  |
|  | - Machine tools for working | | | | | | Manufacture in which the value of all | | | | |  |  |
|  | stone, | ceramics, | | | concrete, | | the | materials | used | does | not |  |  |
|  | asbestos-cement or like mineral | | | | | | exceed 40 % of the ex-works price of | | | | |  |  |
|  | materials or for cold working | | | | | | the products | |  |  |  |  |  |
|  | glass, and parts and accessories | | | | | |  |  |  |  |  |  |  |
|  | thereof |  |  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
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|  |  |  | | |  |  | |  | |  |  |  |
|  | - | Marking-out | | |  | instruments | | Manufacture in which the value of all | |  |  |  |
|  | which | | are | pattern | | generating | | the materials used does not exceed | |  |  |  |
|  | apparatus of a kind used for | | | | | | | 40 % of the ex-works price of the | |  |  |  |
|  | producing | | | masks | | or reticles | | products |  |  |  |  |
|  | from | | photoresist | | | coated | |  |  |  |  |  |
|  | substrates; parts and accessories | | | | | | |  |  |  |  |  |
|  | thereof | |  |  |  |  |  |  |  |  |  |  |
|  | - | Moulds, | | | injection | | or | Manufacture in which the value of all | |  |  |  |
|  | compression types | | | | |  |  | the materials used does not exceed | |  |  |  |
|  |  |  |  |  |  |  |  | 50 % of the ex-works price of the | |  |  |  |
|  |  |  |  |  |  |  |  | products |  |  |  |  |
|  | - Lifting, handling, loading or | | | | | | | Manufacture: |  | Manufacture | | in |
|  | unloading machinery | | | | |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  |  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | materials classified in heading 8431 | |  |  |  |
|  |  |  |  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  |  |  |  | of the ex-works price of the product | |  |  |  |
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| Chapter/ heading | Product description | | | | | |  | Working or processing carried out on non-originating materials that | | | | | |
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| (1) |  |  | (2) | |  |  |  | (3) |  | or |  |  | (4) |
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|  |  | | | | | | |  | | |  |  |  |
| 8487 | Machinery parts, not containing | | | | | | | Manufacture in which the value of all | | |  |  |  |
|  | electrical connectors, insulators, | | | | | | | the | materials used does | not |  |  |  |
|  | coils, contacts or other electrical | | | | | | | exceed 40 % of the ex-works price of | | |  |  |  |
|  | features, | not | | specified | | | or | the products | |  |  |  |  |
|  | included | elsewhere | | | in | | this |  |  |  |  |  |  |
|  | Chapter |  |  |  |  |  |  |  |  |  |  |  |  |
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| ex Chapter 85 | Electrical |  | machinery | | |  | and | Manufacture in which: | |  | Manufacture | | in |
|  | equipment |  | and | parts | | thereof; | | - all the materials used are classified | | | which the value of all | | |
|  | sound |  | recorders | | |  | and | within a heading other than that of | | | the | materials | used |
|  | reproducers; | | television | | | image | | the product, and | |  | does | not | exceed |
|  | and sound | | | recorders | | | and | - the value of all the materials used | | | 30 % of the ex-works | | |
|  | reproducers, | | and | | parts | | and | price of the products | | |
|  | does | not exceed 40 % of | the |
|  | accessories |  | of | such | | articles | |  |  |  |
|  |  | ex-works price of the product | |  |  |  |  |
|  | except for: |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
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|  |  |  |  |  |  |  | |  |
| 8501 | Electric | motors and | generators | Manufacture: |  | Manufacture | | in |
|  | (excluding generating sets) | | | - in which the value of all the | | which the value of all | | |
|  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |
|  |  |  |  | materials classified in heading 8503 | |  |  |  |
|  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  | of the ex-works price of the product | |  |  |  |
| 8502 | Electric | generating | sets and | Manufacture: |  | Manufacture | | in |
|  | rotary converters | |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |
|  |  |  |  | materials classified | within heading |  |  |  |
|  |  |  |  | 8501 or 8503, taken together, are | |  |  |  |
|  |  |  |  | only used up to a value of 10 % of | |  |  |  |
|  |  |  |  | the ex-works price of the product | |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  | (2) | |  |  | (3) |  |  |  | or | |  |  | (4) |
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|  |  |  | |  |  |  |  | | | | | |  |  |  |
| ex 8504 | Power | supply | |  | units | for | Manufacture in which the value of all | | | | | |  |  |  |
|  | automatic | |  | data-processing | | | the | materials | | used | does | not |  |  |  |
|  | machines | |  |  |  |  | exceed 40 % of the ex-works price of | | | | | |  |  |  |
|  |  |  |  |  |  |  | the products | | |  |  |  |  |  |  |
| ex 8517 | Other | apparatus | | | for | the | Manufacture: | | |  |  |  | Manufacture | | in |
|  | transmission | | or | reception of | | | - in which the value of all the | | | | | | which the value of all | | |
|  | voice, images or other data, | | | | | | materials used does not exceed 40 % | | | | | | the | materials | used |
|  | including | | apparatus | | | for | of the ex-works price of the product, | | | | | | does | not | exceed |
|  | communication | | | in | a wireless | | and |  |  |  |  |  | 25 % of the ex-works | | |
|  | network (such as a local or wide | | | | | | - the value of all the non-originating | | | | | | price of the products | | |
|  | area | network), | |  | other | than |  |  |  |
|  |  | materials | | used | does not | exceed | the |  |  |  |
|  | transmission | |  | or | reception | |  |  |  |
|  |  | value | of | the | originating materials | | |  |  |  |
|  | apparatus of | | heading | | | 8443, |  |  |  |
|  | used |  |  |  |  |  |  |  |  |
|  | 8525, 8527 or 8528 | | | |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  | |  |
| ex 8518 | Microphones | | and | stands | Manufacture: |  | Manufacture | | in |
|  | therefor; | loudspeakers, | | whether | - in which the value of all the | | which the value of all | | |
|  | or not mounted in their | | | | materials used does not exceed 40 % | | the | materials | used |
|  | enclosures; | | audio-frequency | | of the ex-works price of the product, | | does | not | exceed |
|  | electric | amplifiers; | | electric | and |  | 25 % of the ex-works | | |
|  | sound amplifier sets | | |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
| 8519 | Sound recording or reproducing | | | | Manufacture: |  | Manufacture | | in |
|  | apparatus |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  |  | confers originating status | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
|  |  |  |  |  |
|  |  |  |  |  | |  |
| 8521 | Video recording or reproducing | Manufacture: |  | Manufacture | | in |
|  | apparatus | - in which the value of all the | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |
|  |  | materials used does not exceed the | |  |  |  |
|  |  | value of the originating materials | |  |  |  |
|  |  | used |  |  |  |  |
| 8522 | Parts and accessories suitable | Manufacture in which the value of all | |  |  |  |
|  | for use solely or principally with | the materials | used does not |  |  |  |
|  | the apparatus of heading 8519 or | exceed 40 % of the ex-works price of | |  |  |  |
|  | 8521 | the products |  |  |  |  |
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| Chapter/ heading |  |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  |  | (2) |  |  | (3) | or |  |  | (4) |
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|  |  | |  | |  | |  |  |  |  |  |
| 8523 | Discs, | | tapes, | | solid-state | |  |  |  |  |  |
|  | non-volatile storage devices, | | | | | |  |  |  |  |  |
|  | ‘smart cards’ and other media | | | | | |  |  |  |  |  |
|  | for the recording of sound or of | | | | | |  |  |  |  |  |
|  | other | | phenomena, | | whether or | |  |  |  |  |  |
|  | not recorded, including matrices | | | | | |  |  |  |  |  |
|  | and masters for the production | | | | | |  |  |  |  |  |
|  | of discs, but excluding products | | | | | |  |  |  |  |  |
|  | of Chapter 37: | | |  |  |  |  |  |  |  |  |
|  | - | Unrecorded discs, | | | | tapes, | Manufacture in which the value of all | |  |  |  |
|  | solid-state non-volatile storage | | | | | | the materials used does not exceed | |  |  |  |
|  | devices and other media for the | | | | | | 40 % of the ex-works price of the | |  |  |  |
|  | recording of sound or of other | | | | | | products |  |  |  |  |
|  | phenomena, | | | but | excluding | |  |  |  |  |  |
|  | products of Chapter 37; | | | | |  |  |  |  |  |  |
|  | - | Recorded | | discs, | | tapes, | Manufacture: |  | Manufacture | | in |
|  | solid-state non-volatile storage | | | | | | - in which the value of all the | | which the value of all | | |
|  | devices and other media for the | | | | | | materials used does not exceed 40 % | | the | materials | used |
|  | recording of sound or of other | | | | | | of the ex-works price of the product, | | does | not | exceed |
|  | phenomena, | | | but | excluding | | and |  | 30 % of the ex-works | | |
|  | products of Chapter 37 | | | | |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | materials classified in heading 8523 | |  |  |  |
|  |  |  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  |  |  | of the ex-works price of the product | |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  | | | |  | | |  |  |  |
|  | - Matrices and masters for the | | | | Manufacture in which the value of all | | |  |  |  |
|  | production | of | discs, | but | the | materials used does | not |  |  |  |
|  | excluding | products | | of | exceed 40 % of the ex-works price of | | |  |  |  |
|  | Chapter 37 |  |  |  | the products | |  |  |  |  |
|  | - Proximity cards and ‘smart | | | | Manufacture in which: | |  | Manufacture | | in |
|  | cards’ with two or more | | | | - all the materials used are classified | | | which the value of all | | |
|  | electronic integrated circuits | | |  | within a heading other than that of | | | the | materials | used |
|  |  |  |  |  | the product, and | |  | does | not | exceed |
|  |  |  |  |  | - the value of all the materials used | | | 30 % of the ex-works | | |
|  |  |  |  |  | price of the products | | |
|  |  |  |  |  | does | not exceed 40 % of | the |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | ex-works price of the product | |  |  |  |  |
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| Chapter/ heading | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | |  |  |  | |  |
|  | - ‘Smart cards’ with one | | | | | | Manufacture: |  | Manufacture | | in |
|  | electronic integrated circuit | | | | | | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  |  | and |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | materials classified | within heading |  |  |  |
|  |  |  |  |  |  |  | 8541 or 8542, taken together, are | |  |  |  |
|  |  |  |  |  |  |  | only used up to a value of 10 % of | |  |  |  |
|  |  |  |  |  |  |  | the ex-works price of the product | |  |  |  |
| 8525 | Transmission | | apparatus | | | for | Manufacture: |  | Manufacture | | in |
|  | radio-broadcasting or television, | | | | | | - in which the value of all the | | which the value of all | | |
|  | whether | or | not | incorporating | | | materials used does not exceed 40 % | | the | materials | used |
|  | reception | apparatus | | | or | sound | of the ex-works price of the product, | | does | not | exceed |
|  | recording | | or | reproducing | | | and |  | 25 % of the ex-works | | |
|  | apparatus; television | | | | cameras; | | - the value of all the non-originating | | price of the products | | |
|  | digital | cameras | | and | | video |  |  |  |
|  | materials used does | not exceed the |  |  |  |
|  | camera recorders; | | |  |  |  |  |  |  |
|  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading |  | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  | |  |  |  |  | |  |
| 8526 | Radar | apparatus, | | radio | Manufacture: |  | Manufacture | | in |
|  | navigational aid apparatus and | | | | - in which the value of all the | | which the value of all | | |
|  | radio remote control apparatus | | | | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  | and |  | 25 % of the ex-works | | |
|  |  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
| 8527 | Reception apparatus for radio- | | | | Manufacture: |  | Manufacture | | in |
|  | broadcasting, | | whether or | not | - in which the value of all the | | which the value of all | | |
|  | combined, in the same housing, | | | | materials used does not exceed 40 % | | the | materials | used |
|  | with | sound | recording | or | of the ex-works price of the product, | | does | not | exceed |
|  | reproducing apparatus or a clock | | | | and |  | 25 % of the ex-works | | |
|  |  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
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|  |  | | | | | |  |  |  |  |  |
| 8528 | Monitors and projectors, not | | | | | |  |  |  |  |  |
|  | incorporating | | |  | television | |  |  |  |  |  |
|  | reception | | apparatus; | | Reception | |  |  |  |  |  |
|  | apparatus for television, whether | | | | | |  |  |  |  |  |
|  | or | not | | incorporating | | |  |  |  |  |  |
|  | radio-broadcast receivers or | | | | | |  |  |  |  |  |
|  | sound or video recording or | | | | | |  |  |  |  |  |
|  | reproducing apparatus: | | | | |  |  |  |  |  |  |
|  | - Monitors and projectors, not | | | | | | Manufacture in which the value of all | |  |  |  |
|  | incorporating | | |  | television | | the materials used does not exceed | |  |  |  |
|  | reception apparatus, of a kind | | | | | | 40 % of the ex-works price of the | |  |  |  |
|  | solely or principally used in an | | | | | | products |  |  |  |  |
|  | automatic | | data-processing | | | |  |  |  |  |  |
|  | system of heading 8471 | | | | |  |  |  |  |  |  |
|  | - Other monitors and projectors, | | | | | | Manufacture: |  | Manufacture | | in |
|  | not | incorporating | | | television | | - in which the value of all the | | which the value of all | | |
|  | reception | | apparatus; | | reception | | materials used does not exceed 40 % | | the | materials | used |
|  | apparatus for television, whether | | | | | | of the ex-works price of the product, | | does | not | exceed |
|  | or | not | | incorporating | | | and |  | 25 % of the ex-works | | |
|  | radio-broadcast | | | receivers | | or | - the value of all the non-originating | | price of the products | | |
|  | sound | or | video | recording | | or |  |  |  |
|  | materials used | does not exceed the |  |  |  |
|  | reproducing apparatus | | | |  |  |  |  |  |
|  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
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|  |  |  | |  |  | |  |  |  |  |  |
| 8529 | Parts | suitable for | | use | solely or | |  |  |  |  |  |
|  | principally with the apparatus of | | | | | |  |  |  |  |  |
|  | headings 8525 to 8528: | | | | |  |  |  |  |  |  |
|  | - suitable for use solely or | | | | | | Manufacture in which the value of all | |  |  |  |
|  | principally with video recording | | | | | | the materials used does not exceed | |  |  |  |
|  | or reproducing apparatus | | | | |  | 40 % of the ex-works price of the | |  |  |  |
|  |  |  |  |  |  |  | products |  |  |  |  |
|  | - suitable for use solely or | | | | | | Manufacture in which: |  | Manufacture | | in |
|  | principally | | with | monitors | | and | - all the materials used are classified | | which the value of all | | |
|  | projectors, | | not | incorporating | | | within a heading other than that of | | the | materials | used |
|  | television | | reception | | apparatus, | | does | not | exceed |
|  | the product, and |  |
|  | of a | kind | solely | or principally | | | - the value of all the materials used | | 30 % of the ex-works | | |
|  | used | in | an |  | automatic | | price of the products | | |
|  |  | does not exceed 40 % | of the |
|  | data-processing | | | system | | of |  |  |  |
|  | ex-works price of the product |  |  |  |  |
|  | heading 8471 | | |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | |  |
|  | - Other |  |  |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  | and |  | 25 % of the ex-works | | |
|  |  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
| 8535 | Electrical |  | apparatus | for | Manufacture: |  | Manufacture | | in |
|  | switching or protecting electrical | | | | - in which the value of all the | | which the value of all | | |
|  | circuits, | or | for | making | materials used does not exceed 40 % | | the | materials | used |
|  | connections to or in electrical | | | | of the ex-works price of the product, | | does | not | exceed |
|  | circuits, for a voltage exceeding | | | | and |  | 30 % of the ex-works | | |
|  | 1000 volts |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials classified in heading 8538 | |  |  |  |
|  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  | of the ex-works price of the product | |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 8536 | Electrical |  | apparatus | for |  |  |  |  |  |
|  | switching or protecting electrical | | | |  |  |  |  |  |
|  | circuits, | or | for | making |  |  |  |  |  |
|  | connections to or in electrical | | | |  |  |  |  |  |
|  | circuits for a voltage not | | | |  |  |  |  |  |
|  | exceeding | 1,000 V connectors | | |  |  |  |  |  |
|  | for optical fibres, optical fibre | | | |  |  |  |  |  |
|  | bundles or cables: | | |  |  |  |  |  |  |
|  | - Electrical | | apparatus for | | Manufacture: |  | Manufacture | | in |
|  | switching or protecting electrical | | | | - in which the value of all the | | which the value of all | | |
|  | circuits, | or | for | making | materials used does not exceed 40 % | | the | materials | used |
|  | connections to or in electrical | | | | of the ex-works price of the product, | | does | not | exceed |
|  | circuits for a voltage not | | | | and |  | 30 % of the ex-works | | |
|  | exceeding 1 000 volts | | |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials classified in heading 8538 | |  |  |  |
|  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  | of the ex-works price of the product | |  |  |  |
|  | - Connectors for optical fibres, | | | |  |  |  |  |  |
|  | optical fibre bundles or cables: | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  |  | confers originating status | | |  |
| (1) | (2) | (3) |  | or | | (4) |
|  |  |  |  |  |
|  |  |  | | |  |  |
|  | -- of plastics | Manufacture in which the value of all | | |  |  |
|  |  | the | materials used does | not |  |  |
|  |  | exceed 50 % of the ex-works price of | | |  |  |
|  |  | the products | |  |  |  |
|  | -- of ceramics | Manufacture in which all the | | |  |  |
|  |  | materials used are classified within a | | |  |  |
|  |  | heading other than that of the product | | |  |  |
|  | -- of copper | Manufacture in which: | |  |  |  |
|  |  | - all the materials used are classified | | |  |  |
|  |  | within a heading other than that of | | |  |  |
|  |  | the product, | |  |  |  |
|  |  | - the value of all the materials used | | |  |  |
|  |  | does | not exceed 50 % of | the |  |  |
|  |  | ex-works price of the product | |  |  |  |
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| Chapter/ heading | Product description | | | | |  |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | | |  |  |  | |  |
| 8537 | Boards, panels, consoles, desks, | | | | | | | Manufacture: |  | Manufacture | | in |
|  | cabinets |  | and | other | | bases, | | - in which the value of all the | | which the value of all | | |
|  | equipped with two or more | | | | | | | materials used does not exceed 40 % | | the | materials | used |
|  | apparatus | | of | heading 8535 | | | or | of the ex-works price of the product, | | does | not | exceed |
|  | 8536, for electric control or the | | | | | | | and |  | 30 % of the ex-works | | |
|  | distribution | | | of | electricity, | | | - where, within the above limit, the | | price of the products | | |
|  | including | | those | | incorporating | | |  |  |  |
|  | materials classified in heading 8538 | |  |  |  |
|  | instruments or apparatus | | | | | | of |  |  |  |
|  | are only used up to a value of 10 % | |  |  |  |
|  | Chapter 90, | | | and | numerical | | |  |  |  |
|  | of the ex-works price of the product | |  |  |  |
|  | control | apparatus, | | | other than | | |  |  |  |
|  |  |  |  |  |  |
|  | switching | |  | apparatus | |  | of |  |  |  |  |  |
|  | heading 8517 | | |  |  |  |  |  |  |  |  |  |
| ex 8541 | Diodes, | transistors | | | and | similar | | Manufacture in which: |  | Manufacture | | in |
|  | semi-conductor devices, except | | | | | | | - all the materials used are classified | | which the value of all | | |
|  | wafers not yet cut into chips | | | | | |  | within a heading other than that of | | the | materials | used |
|  |  |  |  |  |  |  |  | the product, and |  | does | not | exceed |
|  |  |  |  |  |  |  |  | - the value of all the materials used | | 25 % of the ex-works | | |
|  |  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  |  | does not exceed 40 % | of the |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | ex-works price of the product |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  | confers originating status | | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
|  |  |  |  |  |
|  |  |  |  |  |  |  |
| 8542 | Electronic integrated circuits: |  |  |  |  |  |
|  | - monolithic integrated circuits | Manufacture: |  | Manufacture | | in |
|  |  | - in which the value of all the | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 25 % of the ex-works | | |
|  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |
|  |  | materials classified | within heading |  |  |  |
|  |  | 8541 or 8542, taken together, are | |  |  |  |
|  |  | only used up to a value of 10 % of | |  |  |  |
|  |  | the ex-works price of the product | |  |  |  |
|  | - multichips which are parts of | Manufacture in which the value of all | |  |  |  |
|  | machinery or apparatus, not | the materials used does not exceed | |  |  |  |
|  | specified or included elsewhere | 40 % of the ex-works price of the | |  |  |  |
|  | in this Chapter | products |  |  |  |  |
|  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
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|  | - other | |  |  |  |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  |  | and |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | materials classified within heading | |  |  |  |
|  |  |  |  |  |  |  | 8541 or 8542, taken together, are | |  |  |  |
|  |  |  |  |  |  |  | only used up to a value of 10 % of | |  |  |  |
|  |  |  |  |  |  |  | the ex-works price of the product | |  |  |  |
| 8544 | Insulated | | (including | | enamelled | | Manufacture in which the value of all | |  |  |  |
|  | or | anodised) | | wire, | | cable | the materials | used does not |  |  |  |
|  | (including | | coaxial | | cable) | and | exceed 40 % of the ex-works price of | |  |  |  |
|  | other |  | insulated | | electric | | the products |  |  |  |  |
|  | 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 | | |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  | |  |  |  | |  |  |
| 8545 | Carbon | electrodes, | |  | carbon | Manufacture in which the value of all | |  |  |
|  | brushes, lamp | | carbons, | | battery | the materials used does not exceed | |  |  |
|  | carbons and other articles of | | | | | 40 % of the ex-works price of the | |  |  |
|  | graphite or other carbon, with or | | | | | products |  |  |  |
|  | without metal, of a kind used for | | | | |  |  |  |  |
|  | electrical purposes | | |  |  |  |  |  |  |
| 8546 | Electrical | insulators | | of any | | Manufacture in which the value of all | |  |  |
|  | material |  |  |  |  | the materials used does not exceed | |  |  |
|  |  |  |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
| 8547 | Insulating | fittings for | | electrical | | Manufacture in which the value of all | |  |  |
|  | machines, |  | appliances | | or | the materials used does not exceed | |  |  |
|  | equipment, being fittings wholly | | | | | 40 % of the ex-works price of the | |  |  |
|  | of insulating material apart from | | | | | products |  |  |  |
|  | 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 | | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) | |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |
|  |  | | | | | |  |  |  |  |  |
| 8548 | Waste and scrap of primary | | | | | |  |  |  |  |  |
|  | cells, | primary | | batteries | | and |  |  |  |  |  |
|  | electric |  | accumulators; | | spent | |  |  |  |  |  |
|  | primary | | cells, | spent | primary | |  |  |  |  |  |
|  | batteries | | and | spent | electric | |  |  |  |  |  |
|  | accumulators; electrical parts of | | | | | |  |  |  |  |  |
|  | machinery or | | | apparatus, | | not |  |  |  |  |  |
|  | specified or included elsewhere | | | | | |  |  |  |  |  |
|  | in this Chapter: | | |  |  |  |  |  |  |  |  |
|  | - Electronic microassemblies | | | | |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  |  | and |  | 25 % of the ex-works | | |
|  |  |  |  |  |  |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | materials classified within heading | |  |  |  |
|  |  |  |  |  |  |  | 8541 or 8542, taken together, are | |  |  |  |
|  |  |  |  |  |  |  | only used up to a value of 10 % 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 products |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading |  | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) | |  |  |  | (3) |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  | |  |  | |  | | |  |  |  |
| ex Chapter 86 | Railway | | or | |  | tramway | | Manufacture in which the value of all | | |  |  |  |
|  | locomotives, rolling-stock and | | | | | | | the | materials used does | not |  |  |  |
|  | parts | thereof; | | |  | mechanical | | exceed 40 % of the ex-works price of | | |  |  |  |
|  | (including | | electro-mechanical) | | | | | the products | |  |  |  |  |
|  | traffic signalling | | | | equipment of | | |  |  |  |  |  |  |
|  | all kinds; except for: | | | | |  |  |  |  |  |  |  |  |
| 8608 | Railway | | or | tramway | | | track | Manufacture in which: | |  | Manufacture | | in |
|  | fixtures and fittings; mechanical | | | | | | | - all the materials used are classified | | | which the value of all | | |
|  | (including | | electromechanical) | | | | | within a heading other than that of | | | the | materials | used |
|  | signalling, | | safety | | | or | traffic | the product, and | |  | does | not | exceed |
|  | control equipment for railways, | | | | | | | - the value of all the materials used | | | 30 % of the ex-works | | |
|  | tramways, | | roads, | | |  | inland | price of the products | | |
|  |  | does | not exceed 40 % of | the |
|  | waterways, parking | | | | | facilities, | |  |  |  |
|  | ex-works price of the product | |  |  |  |  |
|  | port | installations | | | or airfields; | | |  |  |  |  |
|  |  |  |  |  |  |  |
|  | parts of the foregoing | | | | |  |  |  |  |  |  |  |  |
| ex Chapter 87 | Vehicles other | | | than | | railway or | | Manufacture in which the value of all | | |  |  |  |
|  | tramway rolling-stock, and parts | | | | | | | the materials used does not exceed | | |  |  |  |
|  | and | accessories | | thereof; | | | except | 40 % of the ex-works price of the | | |  |  |  |
|  | for: |  |  |  |  |  |  | products | |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  |  | (2) | |  |  | (3) |  |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | | | | | |  | | | |  |  |  | |  |
| 8709 | Works trucks, self-propelled, not | | | | | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | fitted with lifting or handling | | | | | | - all the materials used are classified | | | | | | which the value of all | | |
|  | equipment, of the type used in | | | | | | within a heading other than that of | | | | | | the | materials | used |
|  | factories, | | warehouses, | | | dock | the product, and | | |  |  |  | does | not | exceed |
|  | areas or | | airports | | for | short | - the value of all the materials used | | | | | | 30 % of the ex-works | | |
|  | distance | transport | | | of | goods; | price of the products | | |
|  | does | not | exceed | 40 % | of | the |
|  | tractors | of | the type used on | | | |  |  |  |
|  | ex-works price of the product | | | |  |  |  |  |  |
|  | railway | station | | platforms; parts | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | of the foregoing vehicles | | | | |  |  |  |  |  |  |  |  |  |  |
| 8710 | Tanks | and | | other | armoured | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | fighting | vehicles, | | | motorised, | | - all the materials used are classified | | | | | | which the value of all | | |
|  | whether or not fitted with | | | | | | within a heading other than that of | | | | | | the | materials | used |
|  | weapons, and parts of such | | | | | | the product, and | | |  |  |  | does | not | exceed |
|  | vehicles |  |  |  |  |  | - the value of all the materials used | | | | | | 30 % of the ex-works | | |
|  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  | does | not | exceed | 40 % | of | the |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | ex-works price of the product | | | |  |  |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | |  |  |
| (1) | (2) |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  | |  |  |  |  |  |
| 8711 | Motor-cycles | (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 cc |  |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  | - in which the | value of all the | which the value of all | | |
|  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | of the ex-works price of the product, | |
|  |  |  |  | and |  | 20 % of the ex-works | | |
|  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |
|  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  | used |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  | confers originating status | | | |  |  |
| (1) | (2) | (3) |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | |  |
|  | -- exceeding 50 cc | Manufacture: |  |  |  | Manufacture | | in |
|  |  | - in which the value of all the | | | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | | | the | materials | used |
|  |  | of the ex-works price of the product, | | | | does | not | exceed |
|  |  | and |  |  |  | 25 % of the ex-works | | |
|  |  | - the value of all the non-originating | | | | price of the products | | |
|  |  |  |  |  |
|  |  | materials used does not exceed the | | | |  |  |  |
|  |  | value of the originating materials | | | |  |  |  |
|  |  | used |  |  |  |  |  |  |
|  | - other | Manufacture: |  |  |  | Manufacture | | in |
|  |  | - in which the value of all the | | | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | | | the | materials | used |
|  |  | of the ex-works price of the product, | | | | does | not | exceed |
|  |  | and |  |  |  | 30 % of the ex-works | | |
|  |  | - the value of all the non-originating | | | | price of the products | | |
|  |  |  |  |  |
|  |  | materials used does not exceed the | | | |  |  |  |
|  |  | value of the originating materials | | | |  |  |  |
|  |  | used |  |  |  |  |  |  |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials of any | | | | Manufacture | | in |
|  |  | heading, | except | those | of | which the value of all | | |
|  |  | heading 8714 |  |  |  | the | materials | used |
|  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  | 30 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  | (2) |  | (3) |  |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | | |  | | | |  |  |  | |  |
| 8715 | Baby carriages and parts thereof | | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  |  |  |  | - all the materials used are classified | | | | | | which the value of all | | |
|  |  |  |  | within a heading other than that of | | | | | | the | materials | used |
|  |  |  |  | the product, and | | |  |  |  | does | not | exceed |
|  |  |  |  | - the value of all the materials used | | | | | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | does | not | exceed | 40 % | of | the |
|  |  |  |  |  |  |  |
|  |  |  |  | ex-works price of the product | | | |  |  |  |  |  |
| 8716 | Trailers and semi-trailers; other | | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | vehicles, | not | mechanically | - all the materials used are classified | | | | | | which the value of all | | |
|  | propelled; parts thereof | | | within a heading other than that of | | | | | | the | materials | used |
|  |  |  |  | does | not | exceed |
|  |  |  |  | the product, and | | |  |  |  |
|  |  |  |  | - the value of all the materials used | | | | | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | does | not | exceed | 40 % | of | the |
|  |  |  |  |  |  |  |
|  |  |  |  | ex-works price of the product | | | |  |  |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
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|  |  |  |  |  | |  | |  |
| ex Chapter 88 | Aircraft, | spacecraft, and | parts | Manufacture in which all the | | Manufacture | | in |
|  | thereof; except for: | |  | materials used are classified within a | | which the value of all | | |
|  |  |  |  | heading other than that of the product | | the | materials | used |
|  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
| ex 8804 | Rotochutes | |  | Manufacture from materials of any | | Manufacture | | in |
|  |  |  |  | heading, including other materials of | | which the value of all | | |
|  |  |  |  | heading 8804 |  | the | materials | used |
|  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
| 8805 | Aircraft | launching | gear; | Manufacture in which all the | | Manufacture | | in |
|  | deck-arrestor or similar gear; | | | materials used are classified within a | | which the value of all | | |
|  | ground flying trainers; parts of | | | heading other than that of the product | | the | materials | used |
|  | the foregoing articles | |  |  |  | does | not | exceed |
|  |  |  |  |  |  | 30 % of the ex-works | | |
|  |  |  |  |  |  | price of the products | | |
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| Chapter/ heading | Product description | | | | | | |  | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  |  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  |  |  | (2) |  |  |  |  | (3) |  |  | or |  |  | (4) |
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| Chapter 89 | Ships, | boats | | and | | | floating | | Manufacture in which all the | | | | Manufacture | | in |
|  | structures | |  |  |  |  |  |  | materials used are classified within a | | | | which the value of all | | |
|  |  |  |  |  |  |  |  |  | heading other than that of the | | | | the | materials | used |
|  |  |  |  |  |  |  |  |  | product. | However, | hulls | of | does | not | exceed |
|  |  |  |  |  |  |  |  |  | heading 8906 may not be used | | |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  | price of the products | | |
|  |  |  |  |  |  | | | |  | | |  |  | |  |
| ex Chapter 90 | Optical, |  |  |  | photographic, | | | | Manufacture in which: | | |  | Manufacture | | in |
|  | cinematographic, | | | |  | measuring, | | | - all the materials used are classified | | | | which the value of all | | |
|  | checking, | | precision, | | | medical or | | | within a heading other than that of | | | | the | materials | used |
|  | surgical |  | instruments | | | |  | and | the product, and | |  |  | does | not | exceed |
|  | apparatus; parts and accessories | | | | | | | | - the value of all the materials used | | | | 30 % of the ex-works | | |
|  | thereof; except for: | | | |  |  |  |  | price of the products | | |
|  |  |  |  |  | does not | exceed | 40 % of | the |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | ex-works price of the product | | |  |  |  |  |
| 9001 | Optical | fibres | | and | optical | | | fibre | Manufacture in which the value of all | | | |  |  |  |
|  | bundles; |  | optical | | fibre | | cables | | the materials used does not exceed | | | |  |  |  |
|  | other than those of heading | | | | | | | | 40 % of the ex-works price of the | | | |  |  |  |
|  | 8544; sheets and plates of | | | | | | | | products |  |  |  |  |  |  |
|  | polarising | | material; | | | | lenses | |  |  |  |  |  |  |  |
|  | (including | | contact | | |  | lenses), | |  |  |  |  |  |  |  |
|  | prisms, mirrors and other optical | | | | | | | |  |  |  |  |  |  |  |
|  | elements, | | of | any | | material, | | |  |  |  |  |  |  |  |
|  | unmounted, other | | | | | than | | such |  |  |  |  |  |  |  |
|  | elements of glass not optically | | | | | | | |  |  |  |  |  |  |  |
|  | worked |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  | confers originating status | |  |
| (1) |  | (2) |  |  | (3) | or | | (4) |
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| 9002 | Lenses, | prisms, | mirrors | and | Manufacture in which the value of all | |  |  |
|  | other optical elements, of any | | | | the materials used does not exceed | |  |  |
|  | material, | mounted, being | | parts | 40 % of the ex-works price of the | |  |  |
|  | of or fittings for instruments or | | | | products |  |  |  |
|  | apparatus, other | | than | such |  |  |  |  |
|  | elements of glass not optically | | | |  |  |  |  |
|  | worked |  |  |  |  |  |  |  |
| 9004 | Spectacles, goggles and the like, | | | | Manufacture in which the value of all | |  |  |
|  | corrective, protective or other | | | | the materials used does not exceed | |  |  |
|  |  |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  | products |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
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| ex 9005 | Binoculars, | monoculars, | other | Manufacture in which: |  | Manufacture | | in |
|  | optical | telescopes, | and | - all the materials used are classified | | which the value of all | | |
|  | mountings therefor | |  | within a heading other than that of | | the | materials | used |
|  |  |  |  | the product, |  | does | not | exceed |
|  |  |  |  | - the value of all the materials used | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | 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 the originating materials | |  |  |  |
|  |  |  |  | used |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
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| ex 9006 | Photographic | | (other | than | Manufacture in which: |  | Manufacture | | in |
|  | cinematographic) | | | cameras; | - all the materials used are classified | | which the value of all | | |
|  | photographic | | flashlight | | within a heading other than that of | | the | materials | used |
|  | apparatus | and | flashbulbs other | | the product, |  | does | not | exceed |
|  | than | electrically | | ignited | - the value of all the materials used | | 30 % of the ex-works | | |
|  | flashbulbs | |  |  | price of the products | | |
|  |  |  | 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 the originating materials | |  |  |  |
|  |  |  |  |  | used |  |  |  |  |
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| Chapter/ heading | Product description |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  | confers originating status | | |  |  |
| (1) | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |
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| 9007 | Cinematographic cameras | and | Manufacture in which: |  | Manufacture | | in |
|  | projectors, whether or | not | - all the materials used are classified | | which the value of all | | |
|  | incorporating sound recording or | | within a heading other than that of | | the | materials | used |
|  | reproducing apparatus |  | the product, |  | does | not | exceed |
|  |  |  | - the value of all the materials used | | 30 % of the ex-works | | |
|  |  |  | price of the products | | |
|  |  |  | 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 the originating materials | |  |  |  |
|  |  |  | used |  |  |  |  |
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| Chapter/ heading | Product description | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  | | |  |  |  | |  |
| 9011 | Compound optical microscopes, | | | Manufacture in which: |  | Manufacture | | in |
|  | including | those | for | - all the materials used are classified | | which the value of all | | |
|  | photomicrography, | |  | within a heading other than that of | | the | materials | used |
|  | cinephotomicrography | | or | the product, |  | does | not | exceed |
|  | microprojection | |  | - the value of all the materials used | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | 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 the originating materials | |  |  |  |
|  |  |  |  | used |  |  |  |  |
| ex 9014 | Other navigational instruments | | | Manufacture in which the value of all | |  |  |  |
|  | and appliances |  |  | the materials used does not exceed | |  |  |  |
|  |  |  |  | 40 % of the ex-works price of the | |  |  |  |
|  |  |  |  | products |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  | (2) | |  |  | (3) | or | | (4) |
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| 9015 | Surveying | |  |  | (including | | Manufacture in which the value of all | |  |  |
|  | photogrammetrical | | | | surveying), | | the materials used does not exceed | |  |  |
|  | hydrographic, | |  | oceanographic, | | | 40 % of the ex-works price of the | |  |  |
|  | hydrological, | | meteorological or | | | | products |  |  |  |
|  | geophysical | | instruments | | | and |  |  |  |  |
|  | appliances, | |  |  | excluding | |  |  |  |  |
|  | compasses; rangefinders | | | | |  |  |  |  |  |
| 9016 | Balances of a sensitivity of 5 cg | | | | | | Manufacture in which the value of all | |  |  |
|  | or better, with or without | | | | | | the materials used does not exceed | |  |  |
|  | weights | |  |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  |  | products |  |  |  |
| 9017 | Drawing, | | marking-out | | | or | Manufacture in which the value of all | |  |  |
|  | mathematical | |  |  | calculating | | the materials used does not exceed | |  |  |
|  | instruments | |  | (for | example, | | 40 % of the ex-works price of the | |  |  |
|  | drafting machines, pantographs, | | | | | | products |  |  |  |
|  | 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 | | | | |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  |  | (3) | or |  |  | (4) |
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|  |  | | | |  |  |  |  |  |
| 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 | | Manufacture from materials of any | | Manufacture | | in |
|  | dental appliances | | or | dentists' | heading, including other materials of | | which the value of all | | |
|  | spittoons |  |  |  | heading 9018 |  | the | materials | used |
|  |  |  |  |  |  |  | does | not | exceed |
|  |  |  |  |  |  |  | 40 % of the ex-works | | |
|  |  |  |  |  |  |  | price of the products | | |
|  | - Other |  |  |  | Manufacture in which: |  | Manufacture | | in |
|  |  |  |  |  | - all the materials used are classified | | which the value of all | | |
|  |  |  |  |  | within a heading other than that of | | the | materials | used |
|  |  |  |  |  | the product, and |  | does | not | exceed |
|  |  |  |  |  | - the value of all the materials used | | 25 % of the ex-works | | |
|  |  |  |  |  | price of the products | | |
|  |  |  |  |  | does not exceed 40 % | of the |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | ex-works price of the product |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | | |  |  |
| (1) |  |  | (2) |  | (3) |  |  |  |  | or |  |  | (4) |
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| 9019 | Mechano-therapy | | | appliances; | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | massage |  |  | apparatus; | - all the materials used are classified | | | | | | which the value of all | | |
|  | psychological | | aptitude-testing | | within a heading other than that of | | | | | | the | materials | used |
|  | apparatus; |  | ozone | therapy, | the product, and | | |  |  |  | does | not | exceed |
|  | oxygen therapy, aerosol therapy, | | | | - the value of all the materials used | | | | | | 25 % of the ex-works | | |
|  | artificial | respiration | | or other | price of the products | | |
|  | does | not | exceed | 40 % | of | the |
|  | therapeutic respiration apparatus | | | |  |  |  |
|  | ex-works price of the product | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 9020 | Other breathing appliances and | | | | Manufacture in which: | | | |  |  | Manufacture | | in |
|  | gas masks, excluding protective | | | | - all the materials used are classified | | | | | | which the value of all | | |
|  | masks | having | | neither | within a heading other than that of | | | | | | the | materials | used |
|  | mechanical parts nor replaceable | | | | does | not | exceed |
|  | the product, and | | |  |  |  |
|  | filters |  |  |  | - the value of all the materials used | | | | | | 25 % of the ex-works | | |
|  |  |  |  |  | price of the products | | |
|  |  |  |  |  | does | not | exceed | 40 % | of | the |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | ex-works price of the product | | | |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  |  | (2) | |  |  | (3) | or | | (4) |
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| 9024 | Machines | | and | | appliances | | for | Manufacture in which the value of all | |  |  |
|  | testing the | | | hardness, | | strength, | | the materials used does not exceed | |  |  |
|  | compressibility, | | | | elasticity | | or | 40 % of the ex-works price of the | |  |  |
|  | other | mechanical properties of | | | | | | products |  |  |  |
|  | materials | | (for example, metals, | | | | |  |  |  |  |
|  | wood, textiles, paper, plastics) | | | | | | |  |  |  |  |
| 9025 | Hydrometers | | |  | and | similar | | Manufacture in which the value of all | |  |  |
|  | floating | |  |  | instruments, | | | the materials used does not exceed | |  |  |
|  | thermometers, | | | | pyrometers, | | | 40 % of the ex-works price of the | |  |  |
|  | barometers, | | | hygrometers | | | and | products |  |  |  |
|  | psychrometers, recording or not, | | | | | | |  |  |  |  |
|  | and any combination of these | | | | | | |  |  |  |  |
|  | instruments | | |  |  |  |  |  |  |  |  |
| 9026 | Instruments | | | and | apparatus | | for | Manufacture in which the value of all | |  |  |
|  | measuring or checking the flow, | | | | | | | the materials used does not exceed | |  |  |
|  | level, pressure or other variables | | | | | | | 40 % of the ex-works price of the | |  |  |
|  | of liquids or gases (for example, | | | | | | | products |  |  |  |
|  | flow | meters, | | | level | gauges, | |  |  |  |  |
|  | manometers, | | | heat | | meters), | |  |  |  |  |
|  | excluding | |  | instruments | | | and |  |  |  |  |
|  | apparatus | |  | of | heading 9014, | | |  |  |  |  |
|  | 9015, 9028 or 9032 | | | | |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  |  | confers originating status | |  |
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| 9027 | Instruments | | and | apparatus | | for | Manufacture in which the value of all | |  |  |
|  | physical or chemical | | | | analysis | | the materials used does not exceed | |  |  |
|  | (for | example, | | polarimeters, | | | 40 % of the ex-works price of the | |  |  |
|  | refractometers, | | | spectrometers, | | | products |  |  |  |
|  | 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 | |  |  |  |  |  |  |  |  |
| 9028 | Gas, liquid or electricity supply | | | | | |  |  |  |  |
|  | or production meters, including | | | | | |  |  |  |  |
|  | calibrating meters therefor: | | | | |  |  |  |  |  |
|  | - Parts and accessories | | | |  |  | Manufacture in which the value of all | |  |  |
|  |  |  |  |  |  |  | the materials used does not exceed | |  |  |
|  |  |  |  |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  |  | products |  |  |  |
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| Chapter/ heading | Product description | | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  |  | (3) | or |  |  | (4) |
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|  | - Other |  |  |  |  | Manufacture: |  | Manufacture | | in |
|  |  |  |  |  |  | - in which the value of all the | | which the value of all | | |
|  |  |  |  |  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  |  |  |  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  |  |  |  |  | and |  | 30 % of the ex-works | | |
|  |  |  |  |  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | materials used does not exceed the | |  |  |  |
|  |  |  |  |  |  | value of the originating materials | |  |  |  |
|  |  |  |  |  |  | used |  |  |  |  |
| 9029 | Revolution counters, production | | | | | Manufacture in which the value of all | |  |  |  |
|  | counters, |  |  | taximeters, | | the materials used does not exceed | |  |  |  |
|  | milometers, pedometers and the | | | | | 40 % of the ex-works price of the | |  |  |  |
|  | like; speed | | indicators | | and | products |  |  |  |  |
|  | tachometers, other than those of | | | | |  |  |  |  |  |
|  | heading | 9014 | | or | 9015; |  |  |  |  |  |
|  | stroboscopes | |  |  |  |  |  |  |  |  |
| 9030 | Oscilloscopes, | |  | spectrum | | Manufacture in which the value of all | |  |  |  |
|  | analysers and other instruments | | | | | the materials used does not exceed | |  |  |  |
|  | and apparatus for measuring or | | | | | 40 % of the ex-works price of the | |  |  |  |
|  | checking | electrical quantities; | | | | products |  |  |  |  |
|  | instruments and | | | apparatus for | |  |  |  |  |  |
|  | measuring | or | detecting | | alpha, |  |  |  |  |  |
|  | beta, gamma, X-ray, cosmic or | | | | |  |  |  |  |  |
|  | other ionising radiations | | | |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
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| 9031 | Measuring | | or | checking | | Manufacture in which the value of all | |  |  |
|  | instruments, | | appliances | | and | the materials used does not exceed | |  |  |
|  | machines, | | not specified | | or | 40 % of the ex-works price of the | |  |  |
|  | included elsewhere | | | in | this | products |  |  |  |
|  | Chapter; profile projectors | | | |  |  |  |  |  |
| 9032 | Automatic | | regulating | | or | Manufacture in which the value of all | |  |  |
|  | controlling | | instruments | | and | the materials used does not exceed | |  |  |
|  | apparatus | |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
| 9033 | Parts | and | accessories | | (not | Manufacture in which the value of all | |  |  |
|  | specified or included elsewhere | | | | | the materials used does not exceed | |  |  |
|  | in this Chapter) for machines, | | | | | 40 % of the ex-works price of the | |  |  |
|  | appliances, | | instruments | | or | products |  |  |  |
|  | apparatus of Chapter 90 | | | |  |  |  |  |  |
|  |  |  |  |  |  |  | |  |  |
| ex Chapter 91 | Clocks | and | watches | and | parts | Manufacture in which the value of all | |  |  |
|  | thereof; except for: | | |  |  | the materials used does not exceed | |  |  |
|  |  |  |  |  |  | 40 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | |
|  |  |  | confers originating status | |  |  |
| (1) | (2) | (3) | or |  |  | (4) |
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|  |  |  |  |  | |  |
| 9105 | Other clocks | Manufacture: |  | Manufacture | | in |
|  |  | - in which the value of all the | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |
|  |  | materials used does not exceed the | |  |  |  |
|  |  | value of the originating materials | |  |  |  |
|  |  | used |  |  |  |  |
| 9109 | Clock movements, complete and | Manufacture: |  | Manufacture | | in |
|  | assembled | - in which the value of all the | | which the value of all | | |
|  |  | materials used does not exceed 40 % | | the | materials | used |
|  |  | of the ex-works price of the product, | | does | not | exceed |
|  |  | and |  | 30 % of the ex-works | | |
|  |  | - the value of all the non-originating | | price of the products | | |
|  |  |  |  |  |
|  |  | materials used does not exceed the | |  |  |  |
|  |  | value of the originating materials | |  |  |  |
|  |  | used |  |  |  |  |
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| Chapter/ heading | Product description | | |  | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | |  |  |
| (1) |  | (2) |  |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | |  |
| 9110 | Complete | watch | or | clock | Manufacture: |  | Manufacture | | in |
|  | movements, | unassembled or | | | - in which the value of all the | | which the value of all | | |
|  | partly assembled | | (movement | | materials used does not exceed 40 % | | the | materials | used |
|  | sets); incomplete watch or clock | | | | of the ex-works price of the product, | | does | not | exceed |
|  | movements, | assembled; | | rough | and |  | 30 % of the ex-works | | |
|  | watch or clock movements | | |  | - where, within the above limit, the | | price of the products | | |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | materials classified in heading 9114 | |  |  |  |
|  |  |  |  |  | are only used up to a value of 10 % | |  |  |  |
|  |  |  |  |  | of the ex-works price of the product | |  |  |  |
| 9111 | Watch cases and parts thereof | | | | Manufacture in which: |  | Manufacture | | in |
|  |  |  |  |  | - all the materials used are classified | | which the value of all | | |
|  |  |  |  |  | within a heading other than that of | | the | materials | used |
|  |  |  |  |  | the product, and |  | does | not | exceed |
|  |  |  |  |  | - the value of all the materials used | | 30 % of the ex-works | | |
|  |  |  |  |  | price of the products | | |
|  |  |  |  |  | does not exceed 40 % | of the |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | ex-works price of the product |  |  |  |  |
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| Chapter/ heading |  | Product description | | Working or processing carried out on non-originating materials that | | | | | | | |
|  |  |  |  |  |  | confers originating status | | | |  |  |
| (1) |  | (2) |  | (3) |  |  |  | or |  |  | (4) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | | |  |  |  | |  |
| 9112 | Clock | cases and | cases of | Manufacture in which: | | |  |  | Manufacture | | in |
|  | a similar type for other goods of | | | - all the materials used are classified | | | | | which the value of all | | |
|  | this Chapter, and parts thereof | | | within a heading other than that of | | | | | the | materials | used |
|  |  |  |  | the product, and | |  |  |  | does | not | exceed |
|  |  |  |  | - the value of all the materials used | | | | | 30 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | does | not exceed 40 % 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 | | | Manufacture in which the value of all | | | | |  |  |  |
|  | gold- or silver-plated, or of | | | the | materials | used | does | not |  |  |  |
|  | metal clad with precious metal | | | exceed 40 % of the ex-works price of | | | | |  |  |  |
|  |  |  |  | the products | |  |  |  |  |  |  |
|  | - Other |  |  | Manufacture in which the value of all | | | | |  |  |  |
|  |  |  |  | the | materials | used | does | not |  |  |  |
|  |  |  |  | exceed 50 % of the ex-works price of | | | | |  |  |  |
|  |  |  |  | the products | |  |  |  |  |  |  |
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| Chapter/ heading | Product description | | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  |  | confers originating status | |  |  |
| (1) |  |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |  |
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| Chapter 92 | Musical | instruments; parts and | | | Manufacture in which the value of all | |  |  |  |
|  | accessories of such articles | | | | the materials used does not exceed | |  |  |  |
|  |  |  |  |  | 40 % of the ex-works price of the | |  |  |  |
|  |  |  |  |  | products |  |  |  |  |
|  |  | | | |  | |  |  |  |
| Chapter 93 | Arms and ammunition; parts and | | | | Manufacture in which the value of all | |  |  |  |
|  | accessories thereof | | |  | the materials used does not exceed | |  |  |  |
|  |  |  |  |  | 50 % of the ex-works price of the | |  |  |  |
|  |  |  |  |  | products |  |  |  |  |
|  |  | |  |  |  | |  | |  |
| ex Chapter 94 | Furniture; | | bedding, | mattresses, | Manufacture in which all the | | Manufacture | | in |
|  | mattress supports, cushions and | | | | materials used are classified within a | | which the value of all | | |
|  | similar | stuffed | | furnishings; | heading other than that of the product | | the | materials | used |
|  | lamps and lighting fittings, not | | | |  |  | does | not | exceed |
|  | elsewhere specified or included; | | | |  |  | 40 % of the ex-works | | |
|  | illuminated | | signs, | illuminated |  |  | price of the product | | |
|  | name-plates and the like; | | | |  |  |  |  |  |
|  | prefabricated buildings; except | | | |  |  |  |  |  |
|  | for: |  |  |  |  |  |  |  |  |
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| Chapter/ heading |  | Product description | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | |  |  |
| (1) |  | (2) |  | (3) | or |  |  | (4) |
|  |  |  |  |  |  |  |
|  |  |  |  |  | |  | |  |
| ex 9401 and | Base | metal | furniture, | Manufacture in which all the | | Manufacture | | in |
| ex 9403 | incorporating unstuffed cotton | | | materials used are classified within a | | which the value of all | | |
|  | cloth of a weight of 300 g/m2 or | | | heading other than that of the product | | the | materials | used |
|  | less |  |  | or |  | does | not | exceed |
|  |  |  |  | manufacture | from cotton cloth | 40 % of the ex-works | | |
|  |  |  |  | price of the products | | |
|  |  |  |  | already made up in a form ready for | |
|  |  |  |  |  |  |  |
|  |  |  |  | use of heading 9401 or 9403, | |  |  |  |
|  |  |  |  | provided: |  |  |  |  |
|  |  |  |  | - its value 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 |  |  |  |  |
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| Chapter/ heading |  | Product description | | |  | Working or processing carried out on non-originating materials that | | | |
|  |  |  |  |  |  |  | confers originating status | |  |
| (1) |  |  | (2) |  |  | (3) | or | | (4) |
|  |  |  |  |  |  |  |  |
|  |  |  |  | |  |  | |  |  |
| 9405 | Lamps | and | lighting | | fittings | Manufacture in which the value of all | |  |  |
|  | including | | searchlights | | and | the materials | used does not |  |  |
|  | spotlights and parts thereof, not | | | | | exceed 50 % of the ex-works price of | |  |  |
|  | elsewhere specified or included; | | | | | the products |  |  |  |
|  | illuminated | | signs, | illuminated | |  |  |  |  |
|  | name-plates and the like, having | | | | |  |  |  |  |
|  | a permanently fixed light source, | | | | |  |  |  |  |
|  | and parts thereof not elsewhere | | | | |  |  |  |  |
|  | specified or included | | | |  |  |  |  |  |
| 9406 | Prefabricated buildings | | | |  | Manufacture in which the value of all | |  |  |
|  |  |  |  |  |  | the materials used does not exceed | |  |  |
|  |  |  |  |  |  | 50 % of the ex-works price of the | |  |  |
|  |  |  |  |  |  | products |  |  |  |
|  |  |  | |  |  |  | |  |  |
| ex Chapter 95 | Toys, | games | | and | sports | Manufacture in which all the | |  |  |
|  | requisites; parts and accessories | | | | | materials used are classified within a | |  |  |
|  | thereof; except for: | | |  |  | heading other than that of the product | |  |  |
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| Chapter/ heading | Product description | | | Working or processing carried out on non-originating materials that | | | | |
|  |  |  |  |  | confers originating status | | | |
| (1) |  | (2) |  | (3) |  | or | (4) | |
|  |  |  |  |  |  |  |
|  |  |  |  |  | | |  |  |
| ex 9503 | Other | toys; | reduced-size | Manufacture in which: | | |  |  |
|  | (‘scale’) | models | and similar | - all the materials used are classified | | | |  |
|  | recreational models, working or | | | within a heading other than that of | | | |  |
|  | not; puzzles of all kinds | | | the product, and | |  |  |  |
|  |  |  |  | - 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 in which all the | | | |  |
|  |  |  |  | materials used are classified within a | | | |  |
|  |  |  |  | heading other than that of the | | | |  |
|  |  |  |  | product. | However, | roughly-shaped | |  |
|  |  |  |  | blocks for making golf-club heads | | | |  |
|  |  |  |  | may be used | |  |  |  |
|  |  | |  |  | | | |  |
| ex Chapter 96 | Miscellaneous | | manufactured | Manufacture in which all the | | | |  |
|  | articles; except for: | | | materials used are classified within a | | | |  |
|  |  |  |  | heading other than that of the product | | | |  |
|  |  |  |  |  |  |  |  |  |

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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | |
|  |  | confers originating status | | |  |
| (1) | (2) | (3) | or | | (4) |
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|  |  |  | |  |  |
| ex 9601 and | Articles of animal, vegetable or | Manufacture from ‘worked’ carving | |  |  |
| ex 9602 | mineral carving materials | materials of the same heading |  |  |  |
| ex 9603 | Brooms and brushes, (except for | Manufacture in which the value of all | |  |  |
|  | besoms and the like and brushes | the materials used does not exceed | |  |  |
|  | made from marten or squirrel | 50 % of the ex-works price of the | |  |  |
|  | hair), hand-operated mechanical | products |  |  |  |
|  | floor sweepers, not motorised, |  |  |  |  |
|  | paint pads and rollers; squeegees |  |  |  |  |
|  | (other than roller squeegees). |  |  |  |  |
| 9605 | Travel sets for personal toilet, | Each item in the set must satisfy the | |  |  |
|  | sewing or shoe or clothes | rule which would apply to it if it | |  |  |
|  | cleaning | were not included in the set. | |  |  |
|  |  | However, non-originating articles | |  |  |
|  |  | may be incorporated, provided their | |  |  |
|  |  | total value does not exceed 15 % of | |  |  |
|  |  | the ex-works price of the set |  |  |  |
|  |  |  |  |  |  |

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| Chapter/ heading | Product description | | |  |  | Working or processing carried out on non-originating materials that | | | | | |
|  |  |  |  |  |  |  | confers originating status | | | | |
| (1) |  |  | (2) |  |  | (3) |  |  | or | (4) | |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | | |  | | |  |  |  |
| 9606 | Buttons, |  | press-fasteners, | | | Manufacture in which: | | |  |  |  |
|  | snap-fasteners and press-studs, | | | | | - all the materials used are classified | | | | |  |
|  | button moulds and other parts of | | | | | within a heading other than that of | | | | |  |
|  | these articles button blanks | | | |  | the product, and | |  |  |  |  |
|  |  |  |  |  |  | - 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 | | | | | Manufacture in which all the | | | | |  |
|  | other porous-tipped pens and | | | | | materials used are classified within a | | | | |  |
|  | markers; | fountain | |  | pens, | heading other than that of the | | | | |  |
|  | stylograph pens and other pens; | | | | | product. |  |  |  |  |  |
|  | duplicating stylos; propelling or | | | | | However, | nibs | or | nib-points | |  |
|  | sliding pencils; pen-holders, | | | | | classified within the same heading | | | | |  |
|  | pencil-holders | | and | similar | | may be used |  |  |  |  |  |
|  | holders; | parts | (including | | caps |  |  |  |  |  |  |
|  | and clips) of the foregoing | | | | |  |  |  |  |  |  |
|  | articles, other than those of | | | | |  |  |  |  |  |  |
|  | heading 9609 | |  |  |  |  |  |  |  |  |  |
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| Chapter/ heading | Product description | Working or processing carried out on non-originating materials that | | | | | | |
|  |  |  |  | confers originating status | | | | |
| (1) | (2) | (3) |  |  |  | or | (4) | |
|  |  |  |  |  |  |  |
|  |  |  | | | |  |  |  |
| 9612 | Typewriter or similar ribbons, | Manufacture in which: | | | |  |  |  |
|  | inked or otherwise prepared for | - all the materials used are classified | | | | | |  |
|  | giving impressions, whether or | within a heading other than that of | | | | | |  |
|  | not on spools or in cartridges; | the product, and | | |  |  |  |  |
|  | ink-pads, whether or not inked, | - the value of all the materials used | | | | | |  |
|  | with or without boxes |  |
|  | does | not | exceed | 50 % | of | the |  |
|  |  |  |
|  |  | ex-works price of the product | | | |  |  |  |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all | | | | | |  |
|  |  | the materials of heading 9613 used | | | | | |  |
|  |  | does | not | exceed | 30 % | of | the |  |
|  |  | ex-works price of the product | | | |  |  |  |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture | | from | roughly | shaped | |  |
|  |  | blocks |  |  |  |  |  |  |
|  |  |  | | | | | |  |
| Chapter 97 | Works of art, collectors' pieces | Manufacture in which all the | | | | | |  |
|  | and antiques | materials used are classified within a | | | | | |  |
|  |  | heading other than that of the product | | | | | |  |

**ANNEX IIA**

Derogations from the list of working or processing to be carried out on non-originating materials in order for the product manufactured to acquire originating status

The products mentioned in the list may not all be covered by the United Kingdom-Côte d'Ivoire Agreement. It is, therefore, necessary to consult the United Kingdom-Côte d'Ivoire Agreement.

Common provisions

1. For the products listed in the table below, the following rules may also apply instead of the rules set out in Annex II to this Origin Reference Document.
2. A proof of origin issued or made out pursuant to this Annex shall bear the following entry in English or French:

‘Derogation – Annex II-A of Protocol 2 - Materials of HS heading No … originating from … used.”

‘Dérogation - Annexe IIA … - Matières de la position SH n° … originaires de … utilisées.’

This entry shall be recorded in box 7 of the movement certificates EUR.1 referred to in Article 18 of this Origin Reference Document, or shall be added to the origin declaration referred to in Article 21 thereof.

1. Côte d’Ivoire and the United Kingdom shall each take the steps necessary to implement this Annex.

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|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| Chapter 2 | Meat and edible meat offal | All meat and edible offal must be wholly obtained |
|  |  |  |
| Chapter 4 |  | Manufacture in which: |
|  | Dairy produce; birds’ eggs, natural | - all the materials of Chapter 4 used are wholly |
|  | honey, edible products of animal origin, | obtained |
|  | not elsewhere specified or included | - the content of materials of Chapter 17 used does |
|  |  | not exceed 40 % of the weight of the final product |
|  |  |  |
| Chapter 6 | Live trees and other plants; bulbs, roots | Manufacture in which all the materials of Chapter 6 |
|  | and the like; cut flowers and ornamental | used are wholly obtained |
|  | foliage | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 50 % of the ex-works price of |
|  |  | the products |
|  |  |  |
| 0812 - 0814 | Fruit and nuts, provisionally preserved; | Manufacture in which the content of materials of |
|  | fruit, dried, other than that of headings | Chapter 8 used does not exceed 30 % of the weight |
|  | 0801 to 0806; | of the final product |
|  | Peel of citrus fruits or melons |  |
|  |  |  |
| Chapter 9 | Coffee, tea, maté and spices | Manufacture from materials of any heading |
|  |  |  |
| 1101 - 1104 | Grain mill products | Manufacture from materials of Chapter 10, except |
|  |  | rice of heading 1006 |
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|  |  | Special derogation concerning working or | | | | |  |
| Chapter/ heading | Product description | processing carried out on non-originating materials | | | | | |
|  |  | that confers originating status | | | | |  |
|  |  |  |  |  |  |  |  |
| 1105 - 1109 | Flour, meal, powder, flakes of potatoes, | Manufacture | in | which | the | content | of |
|  | etc.; starches; inulin; wheat gluten | non-originating materials does not exceed 20 % by | | | | | |
|  |  | weight |  |  |  |  |  |
|  |  | or |  |  |  |  |  |
|  |  | Manufacture from materials of Chapter 10, except | | | | | |
|  |  | materials of heading 1006, in which the materials of | | | | | |
|  |  | heading 0710 and of subheading 0710.10 used are | | | | | |
|  |  | wholly obtained |  |  |  |  |  |
|  |  |  | | | | | |
| Chapter 12 | Oil seeds and oleaginous fruits; | Manufacture from materials of any heading except | | | | | |
|  | miscellaneous grains, seeds and fruit; | that of the product | |  |  |  |  |
|  | industrial or medicinal plants; straw and |  |  |  |  |  |  |
|  | fodder |  |  |  |  |  |  |
|  |  |  | | | | |  |
| 1301 | Lac; natural gums, resins, gum-resins | Manufacture from materials of any heading | | | | |  |
|  | and oleoresins (for example, balsams) |  |  |  |  |  |  |
|  |  |  | | | | | |
| 1302 | Vegetable saps and extracts; pectic | Manufacture in which the value of all the materials | | | | | |
|  | substances, pectinates and pectates; | used does not exceed 70 % of the ex-works price of | | | | | |
|  | agar-agar and other mucilages and | the products |  |  |  |  |  |
|  | thickeners, whether or not modified, |  |  |  |  |  |  |
|  | derived from vegetable products: |  |  |  |  |  |  |
|  | - Mucilages and thickeners, modified, |  |  |  |  |  |  |
|  | derived from vegetable products |  |  |  |  |  |  |
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|  |  |  |  | Special derogation concerning working or |
| Chapter/ heading |  | Product description | | processing carried out on non-originating materials |
|  |  |  |  | that confers originating status |
|  |  |  | |  |
| 1506 |  | Other animal fats and oils and their | | Manufacture from materials of any heading except |
|  |  | fractions, whether or not refined, but not | | that of the product |
|  |  | chemically modified | |  |
|  |  |  | |  |
| ex 1507 | to | Vegetable oils and their fractions: | | Manufacture from materials of any subheading |
| 1515 |  | - Soya-bean, ground-nut, palm, coconut | | except that of the product |
|  |  | (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, except olive oils of | |  |
|  |  | headings 1509 and 1510 | |  |
|  |  |  | |  |
| 1516 |  | Animal or vegetable fats and oils and | |  |
|  |  | their fractions, | partly or wholly | Manufacture from materials classified in a heading |
|  |  | hydrogenated, | inter-esterified, |
|  |  | other than that of the product |
|  |  | re-esterified or elaidinised, whether or | |
|  |  |  |
|  |  | not refined, but not further prepared | |  |
|  |  |  |  |  |

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|  |  |  |  | Special derogation concerning working or |
| Chapter/ heading |  | Product description | | processing carried out on non-originating materials |
|  |  |  |  | that confers originating status |
|  |  | | |  |
| Chapter 18 | Cocoa and cocoa preparations | | | Manufacture: |
|  |  |  |  | - from materials of any heading except that of the |
|  |  |  |  | product |
|  |  |  |  | - in which the content of materials of Chapter 17 |
|  |  |  |  | used does not exceed 40 % of the weight of the |
|  |  |  |  | final product |
|  |  | | |  |
| 1901 | Food preparations of flour, groats, meal, | | | Manufacture: |
|  | starch or malt extract, not containing | | | - from materials of any heading except that of the |
|  | cocoa in more than 40 % by weight | | | product |
|  | calculated on a totally defatted basis, not | | | - in which the content of materials of Chapter 17 |
|  | elsewhere | specified | or included; food |
|  | used does not exceed 40 % of the weight of the |
|  | preparations of goods of heading 0401 | | |
|  | final product |
|  | to 0404, containing less than 5 % by | | |
|  |  |
|  | weight of cocoa calculated on a totally | | |  |
|  | defatted basis, not elsewhere specified | | |  |
|  | or included | |  |  |
|  |  | | |  |
| 1902 | Pasta, whether or not cooked or stuffed | | | Manufacture in which: |
|  | (with meat or other substances) or | | | - the content of materials of Chapter 11 used does |
|  | otherwise prepared, such as spaghetti, | | | not exceed 20 % of the weight of the final product |
|  | macaroni, | noodles, | lasagne, gnocchi, | - the weight of the materials of Chapters 2 and 3 |
|  | ravioli, cannelloni; couscous, whether or | | |
|  | used does not exceed 20 % of the weight of the |
|  | not prepared | |  |
|  |  | final product; |
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|  |  |  |  |  |  |  |  |  | Special derogation concerning working or |
| Chapter/ heading |  | Product description | | | | |  |  | processing carried out on non-originating materials |
|  |  |  |  |  |  |  |  |  | that confers originating status |
|  |  |  | |  | | |  | |  |
| 1903 | Tapioca | and | | substitutes | | | therefor | | Manufacture from materials of any heading except |
|  | prepared from starch, in the form of | | | | | | | | that of the product |
|  | flakes, grains, pearls, siftings or in | | | | | | | |  |
|  | similar forms: | | |  |  |  |  |  |  |
|  | - with a content of materials of | | | | | | | |  |
|  | subheading 1108.13 (potato starch) not | | | | | | | |  |
|  | more than 30 % by weight | | | | | |  |  |  |
|  |  | | | | | | | |  |
| 1904 | Prepared foods obtained by the swelling | | | | | | | | Manufacture: |
|  | or roasting of cereals or cereal products | | | | | | | | - from materials of any heading, except those of |
|  | (for example, corn flakes); cereals (other | | | | | | | | heading 1806 |
|  | than maize (corn)) in grain form or in | | | | | | | | - in which the content of materials of Chapter 11 |
|  | the form of | | flakes | | or | other | worked | |
|  | used does not exceed 20 % by weight |
|  | grains (except | | | flour | and meal), | | | pre- |
|  | - in which the content of materials of Chapter 17 |
|  | cooked | or | otherwise | | | prepared, | | not |
|  | used does not exceed 40 % of the weight of the |
|  | elsewhere specified or included | | | | | |  |  |
|  |  |  | final product |
|  |  |  |  |  |  |  |  |  |
|  |  | | | | | | | |  |
| 1905 | Bread, pastry, cakes, biscuits and other | | | | | | | | Manufacture in which the content of materials of |
|  | bakers' wares, whether or not containing | | | | | | | | Chapter 11 used does not exceed 20 % by weight |
|  | cocoa; | communion | | | wafers, | | empty | |  |
|  | cachets of a kind suitable for | | | | | | | |  |
|  | pharmaceutical use, sealing wafers, rice | | | | | | | |  |
|  | paper and similar products | | | | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

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|  |  |  |  |  |  | Special derogation concerning working or |
| Chapter/ heading |  | Product description | |  |  | processing carried out on non-originating materials |
|  |  |  |  |  |  | that confers originating status |
|  |  | | | | |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or | | | | | Manufacture: |
|  | other parts of plants: | |  |  |  | - from materials of any heading except that of the |
|  | from | materials | other | than | of | product |
|  | headings 2002 and 2003 | | |  |  | - in which the content of materials of Chapter 17 |
|  |  |  |  |  |  | used does not exceed 40 % of the weight of the |
|  |  |  |  |  |  | final product |
|  |  |  |  |  |  | or |
|  |  |  |  |  |  | Manufacture: |
|  |  |  |  |  |  | - in which the value of all the materials used does |
|  |  |  |  |  |  | not exceed 70 % of the ex-works price of |
|  |  |  |  |  |  | the product |
|  |  |  |  |  |  | - in which the content of materials of Chapter 17 |
|  |  |  |  |  |  | used does not exceed 40 % of the weight of the |
|  |  |  |  |  |  | final product |
|  |  |  |  |  |  |  |

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|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| Chapter 21 | Miscellaneous edible preparations | Manufacture: |
|  |  | - from materials of any heading except that of the |
|  |  | product |
|  |  | - in which the content of materials of Chapters 4 and |
|  |  | 17 used does not exceed 40 % of the weight of the |
|  |  | final product |
|  |  | or |
|  |  | Manufacture: |
|  |  | in which the value of all the materials used does not |
|  |  | exceed 70 % of the ex-works price of the product |
|  |  | - in which the content of materials of Chapters 4 |
|  |  | and 17 used does not exceed 40 % of the weight of |
|  |  | the final product |
|  |  |  |

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|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| Chapter 23 | Residues and waste from the food | Manufacture: |
|  | industries; prepared animal fodder | - from materials of any heading except that of the |
|  |  | product |
|  |  | - in which the maize (corn) content or the content of |
|  |  | materials of Chapters 2, 4 and 17 used does not |
|  |  | exceed 40 % of the weight of the final product |
|  |  | or |
|  |  | Manufacture: |
|  |  | - in which the value of all the materials used does |
|  |  | not exceed 70 % of the ex-works price of |
|  |  | the product |
|  |  | - in which the maize (corn) content or the content of |
|  |  | materials of Chapters 2, 4 and 17 used does not |
|  |  | exceed 40 % of the weight of the final product |
|  |  |  |
| Chapter 32 | Tanning or dyeing extracts; tannins and | Manufacture in which all the materials used are |
|  | their derivatives; dyes, pigments and | classified in a heading other than that of the |
|  | other colouring matter; paints and | product. However, materials classified within the |
|  | varnishes; putty and other mastics; inks | same heading may be used provided their value |
|  |  | does not exceed 20 % of the ex-works price of the |
|  |  | product |
|  |  | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 60 % of the ex-works price of |
|  |  | the product |
|  |  |  |

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|  |  |  |  |  |  |  | Special derogation concerning working or |
| Chapter/ heading |  | Product description | | | |  | processing carried out on non-originating materials |
|  |  |  |  |  |  |  | that confers originating status |
|  |  | | | | | |  |
| Chapter 33 | Essential oils and resinoids; perfumery, | | | | | | Manufacture in which all the materials used are |
|  | cosmetic or toilet preparations | | | | |  | classified in a heading other than that of the |
|  |  |  |  |  |  |  | product. However, materials classified within the |
|  |  |  |  |  |  |  | same heading may be used provided their value |
|  |  |  |  |  |  |  | does not exceed 20 % of the ex-works price of the |
|  |  |  |  |  |  |  | product |
|  |  |  |  |  |  |  | or |
|  |  |  |  |  |  |  | Manufacture in which the value of all the materials |
|  |  |  |  |  |  |  | used does not exceed 60 % of the ex-works price of |
|  |  |  |  |  |  |  | the product |
|  |  | | | | | |  |
| ex Chapter 34 | Soap, organic surface-active agents, | | | | | | Manufacture in which all the materials used are |
|  | washing | preparations, | | | lubricating | | classified in a heading other than that of the |
|  | preparations, | | artificial | waxes, | | prepared | product. However, materials classified within the |
|  | waxes, | polishing | | or |  | scouring | same heading may be used provided their value |
|  | preparations, | | candles | and | | similar | does not exceed 20 % of the ex-works price of the |
|  | articles, modelling pastes, ‘dental | | | | | | product |
|  | waxes’ and dental preparations with a | | | | | | or |
|  | basis of plaster; except: | | |  |  |  | Manufacture in which the value of all the materials |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | used does not exceed 70 % of the ex-works price of |
|  |  |  |  |  |  |  | the product |
|  |  | | | | | |  |
| ex 3404 | Artificial waxes and prepared waxes: | | | | | | Manufacture from materials of any heading |
|  | - with a basis of paraffin, petroleum | | | | | |  |
|  | waxes, waxes obtained from bituminous | | | | | |  |
|  | minerals, slack wax or scale wax | | | | | |  |
|  |  | |  | |  |  |  |
| Chapter 35 | Albuminoidal | | substances; | |  | modified | Manufacture in which the value of all the materials |
|  | starches; glues; enzymes | | | |  |  | used does not exceed 60 % of the ex-works price of |
|  |  |  |  |  |  |  | the product |
|  |  |  |  |  |  |  |  |

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|  |  |  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | |  | processing carried out on non-originating materials |
|  |  |  |  | that confers originating status |
|  |  |  |  |  |
| Chapter 36 | Explosives; | pyrotechnic | products; | Manufacture in which the value of all the materials |
|  | matches; pyrophoric alloys; | | certain | used does not exceed 60 % of the ex-works price of |
|  | combustible preparations | |  | the product |
|  |  | | |  |
| Chapter 37 | Photographic or cinematographic goods | | | Manufacture in which the value of all the materials |
|  |  |  |  | used does not exceed 60 % of the ex-works price of |
|  |  |  |  | the product |
|  |  | | |  |
| Chapter 38 | Miscellaneous chemical products | | | Manufacture in which all the materials used are |
|  |  |  |  | classified in a heading other than that of the |
|  |  |  |  | product. However, materials classified within the |
|  |  |  |  | same heading may be used provided their value |
|  |  |  |  | does not exceed 20 % of the ex-works price of the |
|  |  |  |  | product |
|  |  |  |  | or |
|  |  |  |  | Manufacture in which the value of all the materials |
|  |  |  |  | used does not exceed 60 % of the ex-works price of |
|  |  |  |  | the product |
|  |  | |  |  |
| ex 3922 to 3926 | Articles of plastics | |  | Manufacture in which all the materials used are |
|  |  |  |  | classified in a heading other than that of the |
|  |  |  |  | product. |
|  |  | | |  |
| ex Chapter 41 | Raw hides and skins (other than | | | Manufacture in which all the materials used are |
|  | furskins) and leather | |  | classified in a heading other than that of the product |
|  |  |  |  | or |
|  |  |  |  | Manufacture in which the value of all the materials |
|  |  |  |  | used does not exceed 60 % of the ex-works price of |
|  |  |  |  | the product |
|  |  |  |  |  |

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| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| 4101 - 4103 | Raw hides and skins of bovine | Manufacture from materials of any heading |
|  | (including buffalo) or equine animals |  |
|  | (fresh, or salted, dried, limed, pickled or |  |
|  | otherwise preserved, but not tanned, |  |
|  | parchment dressed or further prepared), |  |
|  | whether or not dehaired or split; raw |  |
|  | skins of sheep or lambs (fresh, or salted, |  |
|  | dried, limed, pickled or otherwise |  |
|  | preserved, but not tanned, parchment |  |
|  | dressed or further prepared), whether or |  |
|  | not with wool on or split, other than |  |
|  | those excluded by Note 1(c) to |  |
|  | Chapter 41; other raw hides and skins |  |
|  | (fresh, or salted, dried, limed, pickled or |  |
|  | otherwise preserved, but not tanned, |  |
|  | parchment dressed or further prepared), |  |
|  | whether or not dehaired or split, other |  |
|  | than those excluded by Notes 1(b) or |  |
|  | 1(c) to Chapter 41 |  |
|  |  |  |
| 4104 - 4106 | Tanned or crust hides and skins, without | Retanning of pre-tanned leather |
|  | wool or hair on, whether or not split, but |  |
|  | not further prepared |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| Chapter 42 | Articles of leather; saddlery and harness; | Manufacture in which all the materials used are |
|  | travel goods, handbags and similar | classified in a heading other than that of the product |
|  | containers; articles of animal gut (other | or |
|  | than silk worm gut) | Manufacture in which the value of all the materials |
|  |  |
|  |  | used does not exceed 60 % of the ex-works price of |
|  |  | the product |
|  |  |  |
| Chapter 46 | Manufactures of straw, of esparto or of | Manufacture in which all the materials used are |
|  | other plaiting materials; basketware and | classified in a heading other than that of the product |
|  | wickerwork | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 60 % of the ex-works price of |
|  |  | the product |
|  |  |  |
| Chapter 48 | Paper and paperboard; articles of paper | Manufacture in which all the materials used are |
|  | pulp, of paper or of paperboard | classified in a heading other than that of the product |
|  |  | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 60 % of the ex-works price of |
|  |  | the product |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| ex 6117 | Other made-up clothing accessories; | Spinning of natural and/or man-made staple fibres, |
|  | knitted or crocheted parts of garments or | or extrusion of man-made filament yarn, |
|  | of clothing accessories | accompanied by knitting (knitted to shape products) |
|  |  | or |
|  |  | Dyeing of yarn of natural fibres accompanied by |
|  |  | knitting (knitted to shape products) |
|  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | Special derogation concerning working or | | | |
| Chapter/ heading | Product description | |  | processing carried out on non-originating materials | | | |
|  |  |  |  |  | that confers originating status | | |
|  |  |  |  |  |  |  |  |
| 6213 and 6214 | Handkerchiefs, | shawls, | scarves, |  |  |  |  |
|  | mufflers, mantillas, veils and the like: | | | Weaving accompanied by making-up (including | | | |
|  |  |  |  | cutting) |  |  |  |
|  | - embroidered |  |  | 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**1** |  |  |  |
|  |  |  |  | or |  |  |  |
|  |  |  |  | Making-up preceded by printing accompanied by at | | | |
|  |  |  |  | least two preparatory or finishing operations (such | | | |
|  |  |  |  | as scouring, bleaching, mercerising, heat setting, | | | |
|  |  |  |  | raising, calendering, shrink resistance processing, | | | |
|  |  |  |  | permanent | finishing, | 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 | | |  |
|  | - other |  |  | Weaving accompanied by making-up (including | | | |
|  |  |  |  | cutting) |  |  |  |
|  |  |  |  | or |  |  |  |
|  |  |  |  | Making-up preceded by printing accompanied by at | | | |
|  |  |  |  | least two preparatory finishing operations (such as | | | |
|  |  |  |  | scouring, bleaching, mercerising, heat setting, | | | |
|  |  |  |  | raising, calendering, shrink resistance processing, | | | |
|  |  |  |  | permanent | finishing, | decatising, | impregnating, |
|  |  |  |  | mending and burling), provided that the value of the | | | |
|  |  |  |  | unprinted fabric used does not exceed 47.5 % of the | | | |
|  |  |  |  | ex-works price of the product | | |  |
|  |  |  |  |  |  |  |  |

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

|  |  |  |
| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| 6307 | Other made-up articles, including dress | Manufacture in which the value of all the materials |
|  | patterns | used does not exceed 50 % of the ex-works price of |
|  |  | the product |
|  |  |  |
| 6308 | Sets consisting of woven fabric and | Each item of the set must satisfy the rule which |
|  | yarn, whether or not with accessories, | would apply to it if it were not included in the set. |
|  | for making up into rugs, tapestries, | However, the value of the non-originating articles |
|  | embroidered table cloths or serviettes, or | must not exceed 35 % of the ex-works price of the |
|  | similar textile articles, put up in | set |
|  | packings for retail sale |  |
|  |  |  |
| ex Chapter 64 | Footwear, gaiters and the like | Manufacture from materials of any heading, except |
|  |  | from assemblies of uppers affixed to inner soles or |
|  |  | to other sole components |
|  |  |  |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are |
|  |  | classified in a heading other than that of the product |
|  |  | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 50 % of the ex-works price of |
|  |  | the product |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| ex Chapter 71 | Natural or cultured pearls, precious or | Manufacture in which all the materials used are |
|  | semi-precious stones, precious metals, | classified in a heading other than that of the product |
|  | metals clad with precious metal, and | or |
|  | articles thereof; imitation jewellery; | Manufacture in which the value of all the materials |
|  | coin, except for: |
|  | used does not exceed 60 % of the ex-works price of |
|  |  |
|  |  | the product |
|  |  |  |
| 7106, 7108 and | Precious metals: | Manufacture from materials of any heading, except |
| 7110 |  | those of headings 7106, 7108 and 7110 |
|  | - unwrought | or |
|  |  | Electrolytic, thermal or chemical separation of |
|  |  | precious metals of heading 7106, 7108 or 7110 |
|  |  | or |
|  |  | Fusion and/or alloying of precious metals of |
|  |  | heading 7106, 7108 or 7110 with each other or with |
|  |  | base metals |
|  | - semi-manufactured or in powder form | Manufacture from unwrought precious metals |
|  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  | Special derogation concerning working or |
| Chapter/ heading | Product description | processing carried out on non-originating materials |
|  |  | that confers originating status |
|  |  |  |
| 7115 | Other articles of precious metal or of | Manufacture from materials of any heading except |
|  | metal clad with precious metal | that of the product |
|  |  |  |
| Chapter 83 | Miscellaneous articles of base metal | Manufacture in which all the materials used are |
|  |  | classified in a heading other than that of the product |
|  |  | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 50 % of the ex-works price of |
|  |  | the product |
|  |  |  |
| ex 8302 | Other mountings, fittings and similar | Manufacture in which all the materials used are |
|  | articles suitable for buildings, and | classified in a heading other than that of the |
|  | automatic door closers | product. However, the other materials of heading |
|  |  | 8302 may be used provided their value does not |
|  |  | exceed 30 % of the ex-works price of the product |
|  |  |  |
| ex 8306 | Statuettes and other ornaments, of base | Manufacture in which all the materials used are |
|  | metal | classified in a heading other than that of the |
|  |  | product. However, the other materials of heading |
|  |  | 8306 may be used provided their value does not |
|  |  | exceed 40 % of the ex-works price of the product |
|  |  |  |
| Chapter 84 | Nuclear reactors, boilers, machinery and | Manufacture in which all the materials used are |
|  | mechanical appliances; parts thereof | classified in a heading other than that of the product |
|  |  | or |
|  |  | Manufacture in which the value of all the materials |
|  |  | used does not exceed 50 % of the ex-works price of |
|  |  | the product |
|  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | Special derogation concerning working or |
| Chapter / heading | Product description | | | processing carried out on non-originating materials |
|  |  |  |  | that confers originating status |
|  |  | | |  |
| Chapter 85 | Electrical machinery and equipment and | | | Manufacture in which the value of all the materials |
|  | parts thereof; sound recorders and | | | used does not exceed 50 % of the ex-works price of |
|  | reproducers, television image and sound | | | the product |
|  | recorders and reproducers, and parts and | | |  |
|  | accessories of such articles | |  |  |
|  |  | | |  |
| Chapter 87 | Vehicles other than railway or tramway | | | Manufacture in which all the materials used are |
|  | rolling stock, and parts and accessories | | | classified in a heading other than that of the product |
|  | thereof |  |  | or |
|  |  |  |  | Manufacture in which the value of all the materials |
|  |  |  |  | used does not exceed 50 % of the ex-works price of |
|  |  |  |  | the product |
|  |  | | |  |
| Chapter 94 | Furniture; bedding, mattresses, mattress | | | Manufacture in which all the materials used are |
|  | supports, cushions and similar stuffed | | | classified in a heading other than that of the product |
|  | furnishings; lamps and lighting fittings, | | | or |
|  | not elsewhere | specified | or included; | Manufacture in which the value of all the materials |
|  | illuminated | signs, | illuminated |
|  | used does not exceed 60 % of the ex-works price of |
|  | name-plates and | the like; | prefabricated |
|  | the product |

**ANNEX III**

**FORM FOR MOVEMENT CERTIFICATE EUR.1**

1. Movement certificates EUR.1 shall be made out on the basis of the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the United Kingdom-Côte d'Ivoire Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in printed characters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

**MOVEMENT CERTIFICATE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **1. Exporter** *(name, full address, country)* | | **EUR.1 No A** 000.000 | | | | |
| See notes overleaf before completing this form | |  | | | | |
|  | | **2. Certificate used in preferential trade between** | | | | |
| **3. Consignee** *(name, full address, country) (optional)* | | **and** | | | | |
|  | | *(insert appropriate countries or groups of countries or territories)* | | | | |
|  | | **4. Country, group of countries or territory in which the products are considered as originating** | | | **5. Country,groupof countries or territory of destination** | |
| **6. Transport details** *(optional)* | | **7. Remarks** | | | | |
|  | |  | | | | |
|  | |  | | | | |
| **8. Item number; marks, numbers, number and kind of packages (1); description of goods** | | | | **9. Gross mass (kg) or other measure (litres, m³, etc.)** | **10. Invoices** | |
|  | | | |  |  | |
|  | | | |  |  | |
| **11. CUSTOMS ENDORSEMENT** | |  | | **12. DECLARATION BY THE EXPORTER** | | |
| Declaration certified | |  | | I, the undersigned, declare that the goods described above meet the requisite conditions for the issue of this certificate | | |
| Export document (2) | |  | |  | | |
| Form ……..……… No…… | |  | |  | | |
| Customs office ……………… | |  | |  | | |
| Issuing country or territory | |  | | Place and date ……………….. | | |
|  | | Stamp | |  | | |
| Date .................................................. | |  | | **……………………………………….** | | |
|  | |  | | *(Signature)* | | |
|  | |  | |  | | |
| *(Signature)* | |  | |  | | |
| **13. Request for verification**, to | | | **14. Result of verification** | | | |
| Verification carried out shows that this certificate (\*) | | |  | | | |
| was issued by the customs office indicated and that the information contained therein is accurate. | | |  | | | |
| does not meet the requirements as to authenticity and accuracy (see remarks appended). | | |  | | | |
| Verification of the authenticity and accuracy of this certificate is requested | | |  | | | |
| **…………………………………………………………** | | |  | | | |
| **………………………………………** | | |  | | | |
| *(Place and date)* | | |  | | | |
| *(Place and date)* | | |  | | | |
| **………………………………………** | | |  | | | Stamp |
| **………………………………………** | Stamp | |  | | | |
| ................... *(Signature)* | | | **…………….** | | | |
| ................... *(Signature)* | | |  | | | |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | |  | | | |
| (\*) Insert X in the appropriate box. | | |  | | | |

1. If goods are not packed, indicate number of articles or state ‘in bulk’ as appropriate.
2. Fill in only where the regulations of the exporting country or territory so require.

**NOTES**

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

APPLICATION FOR A MOVEMENT CERTIFICATE

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1. Exporter** *(name, full address, country)* | **EUR.1 No A** 000.000 | | | |
| See notes overleaf before completing this form |  | | | |
|  | **2. Application for a certificate to be used in preferential trade** | | | |
| **3. Consignee** *(name, full address, country) (optional)* | **and** | | | |
|  | *(insert appropriate countries or groups of countries or territories)* | | | |
|  | **4. Country, group of countries or territory in which the products are considered as originating** | | | **5. Country, group of countries or territory of destination** |
| **6. Transport details** *(optional)* | **7. Remarks** | | | |
|  |  | | | |
|  |  | | | |
| **8. Item number; marks, numbers, number and kind of packages (1); description of goods** | | | **9. Gross mass (kg) or other measure (litres, m³, etc.)** | **10. Invoices** |
|  | | |  | *(Optional)* |
|  | | |  |  |
| 1. If goods are not packed, indicate number of articles or state ‘in bulk’ as appropriate. | |  | | |

**DECLARATION BY THE EXPORTER**

|  |  |
| --- | --- |
| I, the undersigned, exporter of the goods described overleaf, | |
| DECLARE | that the goods meet the requisite conditions for the issue of the attached certificate; |
| SPECIFY | as follows the circumstances which have enabled these goods to meet the above conditions:  ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… |
| SUBMIT | the following supporting documents (1)  ………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………… |
| UNDERTAKE | to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate; and undertake, if required, to agree to any inspection of my accounts and to check on the processes of manufacture of the above goods, carried out by the said authorities; |
| REQUEST | the issue of the attached certificate for these goods. |

………………………………………..

*(Place and date)*

………………………………………..

*(Signature)*

(1) For example, import documents, movement certificates, manufacturer’s declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

**ANNEX IV**

**ORIGIN DECLARATION**

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

English version

The exporter of the products covered by this document (customs authorization No ...(1)) declares that, except where otherwise clearly indicated, these products are of ...(2) preferential origin.

French version

L’exportateur des produits couverts par le présent document (autorisation douanière n°..([[6]](#footnote-6))) déclare que, sauf indication claire du contraire, ces produits ont l’origine préférentielle ...([[7]](#footnote-7)).

………………………………………………… ([[8]](#footnote-8))

(Place and date)

…………………………………………………. ([[9]](#footnote-9))

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

**ANNEX VA**

**SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice([[10]](#footnote-10)) were produced in ............................. ([[11]](#footnote-11)) and satisfy the rules of origin governing preferential trade between Côte d’Ivoire and the United Kingdom.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..........................................................................................([[12]](#footnote-12))

..........................................................................................([[13]](#footnote-13))

..........................................................................................([[14]](#footnote-14))

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

**ANNEX VB**

**SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice .................................................... ([[15]](#footnote-15))were produced ................................................. ([[16]](#footnote-16)) and incorporate the following components or materials which do not originate in the United Kingdom, Côte d’Ivoire, in another ACP State which has a preferential trade arrangement with the UK, in an OCT or in the European Union for preferential trade:

|  |  |
| --- | --- |
| ……………….........................................................([[17]](#footnote-17)) | ………….......................................................([[18]](#footnote-18)) |

....................................................([[19]](#footnote-19))

…..........................................................................................................................................................

……………………………………………............................................................................................([[20]](#footnote-20))

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.............................................................................. ([[21]](#footnote-21)) .....................................................................([[22]](#footnote-22))

.............................................................................. ([[23]](#footnote-23))

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

**ANNEX VI**

**INFORMATION CERTIFICATE**

1. The form of the information certificate given in this Annex shall be used; it shall be printed in one or more of the official languages in which the United Kingdom-Côte d'Ivoire Agreement is drawn up and shall be in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m².
3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each certificate must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. Supplier(1) | | INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the THE UNITED KINGDOM and Côte d’Ivoire | | |
| 2. Consignee(1) | |
| 3. Processor(1) | | 4. State in which the working or processing has been carried out | | |
| 6. Customs office of importation(1) | | 5. For official use | | |
| 7. Import document (2) | |
| Form: ......................................... | No ........................... |
| Series of: ………………………………………… | |
| **GOODS SENT TO THE STATE OF DESTINATION** | | | | |
| 8. Marks, numbers, number and kind of packages | 9. Harmonized Commodity Description and Coding System number heading/subheading (HS heading)  11 | | 10. Quantity(3) | |
| 11. Value(4) | |
| **IMPORTED GOODS USED** | | | | |
| Harmonised Commodity Description and Coding System heading/subheading (HS  12. heading) | | 13. Country of origin | 14. Quantity(3) | 15. Value(2)(5) |
| 16. Nature of the working or processing carried out | | | | |
| 17. Remarks | |  | | |
| 18. **CUSTOMS ENDORSEMENT** | | 19. **CONSIGNOR'S DECLARATION** | | |
| Declaration certified: | | I, the undersigned, declare that the information on this certificate is accurate. | | |
| Document ……………………... | | Done at ...........................  ................ ..................... ........................................... ....................  (Signature) | | |
| Form.................................  No............. | |
| Customs office  ......................................  on  Official stamp  ---------------------------------------  (Signature) | |

(1)(2)(3)(4)(5) See footnotes overleaf

|  |  |
| --- | --- |
| **REQUEST FOR VERIFICATION** | **RESULT OF VERIFICATION** |
| The undersigned customs official requests verification of the authenticity and accuracy of this information certificate. | Verification carried out by the undersigned customs official shows that this information certificate: |
|  | (a) was issued by the customs office indicated and that the information contained therein is accurate(\*). |
|  | (b) does not meet the requirements as to authenticity and accuracy(see notes appended)(\*). |
| Done on,  at........................................................... | Done on,  at............................................................ |
| .................................................. | .......................................................... |
| **Official stamp** | **Official stamp** |
| **--------------------------------------------------------** | **------------------------------------------------------------** |
| (Official's signature) | (Official's signature) |
|  | (\*) Delete where not applicable. |

CROSS REFERENCES

1. Name of individual or business and full address.
2. Optional information.
3. Kg, hl, m³ or other measure.
4. Packaging is considered as forming a whole with the goods contained therein. However, this provision does not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
5. The value must be indicated in accordance with the provisions on rules of origin.

**ANNEX VII  
  
Annex VII is blank in this Origin Reference Document**

**ANNEX VIII**

**OVERSEAS COUNTRIES AND TERRITORIES**

Within the meaning of this Origin Reference Document ‘overseas countries and territories’ are the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or to future changes in their status.)

1. Overseas countries and territories of the Kingdom of Denmark:
   * Greenland.
2. Overseas countries and territories of the French Republic:
   * New Caledonia and Dependencies,
   * French Polynesia,
   * Saint Pierre and Miquelon,
   * Saint Barthélemy,
   * French Southern and Antarctic Territories,
   * Wallis and Futuna Islands.
3. Overseas countries and territories of the Kingdom of the Netherlands:
   * Aruba,
   * Bonaire,
   * Curacao,
   * Saba,
   * Sint Eustatius,
   * Sint Maarten.
4. Overseas countries and territories of the United Kingdom:
   * Anguilla,
   * Bermuda,
   * Cayman Islands,
   * Falkland Islands,
   * South Georgia and South Sandwich Islands,
   * Montserrat,
   * Pitcairn,
   * Saint Helena and Dependencies,
   * British Antarctic Territory,
   * British Indian Ocean Territory,

* Turks and Caicos Islands,
* British Virgin Islands.

**ANNEX IX**

**PRODUCTS REFERRED TO IN ARTICLE 7(4) OF THE ORIGIN RFERENCE DOCUMENT**

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| Chapter/ heading | Description |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form. |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. |
| 1704 90 99 | Sugar confectionery (including white chocolate), not containing cocoa: |
|  | - other: |
|  | -- other: |
|  | --- other: |
|  | ---- other: |
|  | ----- other: |
| 1806 10 30 | Chocolate and other food preparations containing cocoa: |
|  | - cocoa powder, containing added sugar or other sweetening matter: |
|  | -- containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| 1806 10 90 | Chocolate and other food preparations containing cocoa: |
|  | - cocoa powder, containing added sugar or other sweetening matter: |
|  | -- containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| 1806 20 95 | Chocolate and other food preparations containing cocoa: |
|  | - other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: |
|  | -- other: |
|  | --- other |
| 1901 90 99 | 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: |
|  | - other: |
|  | -- other: |
|  | --- other |
| 2101 12 98 | 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: |
|  | - extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |
|  | -- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |
|  | --- other |
| 2101 20 98 | 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: |
|  | - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: |
|  | -- preparations: |
|  | --- other |
| 2106 90 59 | Food preparations not elsewhere specified or included: |
|  | - other |
|  | -- flavoured or coloured sugar syrups: |
|  | --- other |
|  | ---- other |
| 2106 90 98 | Food preparations not elsewhere specified or included: |
|  | - other: |
|  | -- other: |
|  | --- other |
| 3302 10 29 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: |
|  | - of a kind used in the food or drink industries: -- of a kind used in the drink industries: |
|  | --- preparations containing all flavouring agents characterising a beverage: |
|  | ---- other |
|  | ----- other |

1. The other West African countries are: Benin, Burkina Faso, Cape Verde, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone and Togo. [↑](#footnote-ref-1)
2. Such ACP preferential trade arrangements do not include arrangements under the United Kingdom’s Trade Preference Scheme for developing countries, which are addressed under Article 8 of this Origin Reference Document. [↑](#footnote-ref-2)
3. the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu. [↑](#footnote-ref-3)
4. See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature. [↑](#footnote-ref-4)
5. See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature. [↑](#footnote-ref-5)
6. ) When the origin declaration is made out by an approved exporter within the meaning of Article 22 of this Origin Reference Document, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. [↑](#footnote-ref-6)
7. ) Origin of products to be indicated. [↑](#footnote-ref-7)
8. ) These indications may be omitted if the information is contained on the document itself. [↑](#footnote-ref-8)
9. ) See Article 22(4) of this Origin Reference Document. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory. [↑](#footnote-ref-9)
10. ) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: listed on this invoice and marked were produced;

    - If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Origin Reference Document), the name of the document concerned shall be mentioned instead of the word ‘invoice’. [↑](#footnote-ref-10)
11. ) The United Kingdom, the European Union, a Member State of the European Union, Côte d’Ivoire, an OCT or another ACP State which has a preferential trade arrangement with the UK. Where Côte d’Ivoire, the EU, an OCT or another ACP State which has a preferential trade arrangement with the UK is given, reference must also be made to the UK customs office holding any relevant movement certificate(s) EUR.1 or EUR.2, giving the reference number(s) of the certificate(s) or form(s) concerned and, if possible, the relevant customs entry number. [↑](#footnote-ref-11)
12. ) Place and date. [↑](#footnote-ref-12)
13. ) Name and function in company. [↑](#footnote-ref-13)
14. ) Signature. [↑](#footnote-ref-14)
15. ) - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: ‘listed on this invoice and marked were produced’.

    - If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Origin Reference Document), the name of the document concerned shall be mentioned instead of the word ‘invoice’. [↑](#footnote-ref-15)
16. ) The United Kingdom, the European Union, a Member State of the European Union, Côte d’Ivoire, an OCT or another ACP State that has a preferential trade arrangement with the UK. [↑](#footnote-ref-16)
17. ) A description of the product is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined. [↑](#footnote-ref-17)
18. ) Customs values to be given only if required. [↑](#footnote-ref-18)
19. ) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as ‘third country’. [↑](#footnote-ref-19)
20. ) ‘and have undergone the following processing in [the United Kingdom] [the European Union] [a Member State of the European Union] [Côte d’Ivoire] [an OCT] [another ACP State that has a preferential trade arrangement with the UK] ..............................’, to be added with a description of the processing carried out if this information is required. [↑](#footnote-ref-20)
21. ) Place and date. [↑](#footnote-ref-21)
22. ) Name and function in company. [↑](#footnote-ref-22)
23. ) Signature. [↑](#footnote-ref-23)