(*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 Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea, signed on 22 August 2019 (“the Korea Origin Reference Document”)**

**Version 1.2, dated 7th November 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 Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea, signed on 22nd August 2019 (“UK-Korea Agreement”).

2. This document lists the conditions which goods must meet in order to qualify as originating goods for the purposes of the UK-Korea Agreement, in accordance with regulation 6 of the Regulations, and sets out the requirements and conditions for proving that goods qualify as originating goods, in accordance with regulation 14 of the Regulations.

3. In this document, unless otherwise specified, words and expressions have the meaning given in the Regulations.

4. This document takes effect from 1 January 2024.

TITLE 1

GENERAL PROVISIONS

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

1. “manufacture” means any kind of working or processing including growing, fishing, raising, hunting, assembly or specific operations;
2. “material” means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
3. “product” means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;
4. “goods” means materials, products or articles;
5. “HS 2007” means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2007;
6. “customs value” means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994 (hereinafter referred to as the “Customs Valuation Agreement”);
7. “ex-works price” means the price paid or payable for the product ex works to the manufacturer in a Party 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 which are, or should be, repaid when the product obtained is exported;
8. “value of the non-originating 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 UK or in Korea;
9. “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 UK or in Korea;
10. “chapters, headings, and subheadings” mean the chapters (two-digit codes), the headings (four-digit codes) and the subheadings (six-digit codes) used in HS 2007;
11. “classified” refers to the classification of a product or material under a particular chapter, heading and subheading;
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. “Tariff of the United Kingdom” means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;
14. “territories” includes territorial sea;
15. “UK” means the United Kingdom of Great Britain and Northern Ireland;
16. “EU” means the European Union and its Member States;
17. “Korea” means the Republic of Korea;
18. “UK-Korea Agreement” means the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea, done at London on 22 August 2019 and the Exchange of Notes amending the Agreement done at London on 3 September 2019.
19. “Parties” means the UK and Korea, each a “Party”; and
20. “Customs Committee” means the Customs Committee set up under article 6.16 of the UK-Korea Agreement.

*TITLE II*

#### Definition of ‘originating products’

*Article 2*

### Originating products

For the purpose of a preferential tariff treatment the following products shall be considered as originating in a Party:

1. products wholly obtained in a Party within the meaning of Article 4;
2. products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5; or
3. products obtained in a Party exclusively from materials that qualify as originating pursuant to this Origin Reference Document.

*Article 3*

### Cumulation of origin

1. Notwithstanding Article 2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in the other Party or in the EU, provided that the working or processing carried out goes beyond the operations referred to in Article 6. It shall not be necessary that such materials have undergone sufficient working or processing.[[1]](#footnote-2)
2. Notwithstanding Article 2, working or processing carried out in the EU shall be considered as having been carried out in a Party when the products obtained undergo subsequent working or processing in the Party, provided that the working or processing carried out in the Party goes beyond the operations referred to in Article 6.[[2]](#footnote-3)

*Article 4*

### Wholly obtained products

1. For the purposes of Article 2(a), the following shall be considered as wholly obtained in a Party:
2. mineral products extracted from the soil or from the seabed in the territory of a Party;
3. vegetable products grown and harvested there;
4. live animals born and raised there;
5. products from live animals raised there;
6. (i) products obtained by hunting, trapping within the land territory or fishing, conducted within the land waters or within the territorial sea of a Party;

 (ii) products of aquaculture, where the fish, crustaceans and mollusc are born and raised there;

1. products of sea fishing and other products taken from the sea outside the territorial sea of a Party by its vessels;
2. products made aboard its factory ships exclusively from products referred to in subparagraph (f);
3. products extracted from marine soil or subsoil outside the territorial sea of a Party provided that a Party has rights to exploit that soil or subsoil;
4. used articles collected there fit only for the recovery of raw materials or for use as waste;
5. waste and scrap derived from manufacturing or processing operations conducted there; or
6. products manufactured in a Party exclusively from the products referred to in this paragraph.

2. The terms "its vessels" and "its factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered in the UK or Korea;

(b) which sail under the flag of the UK or Korea; and

(c) which meet one of the following conditions:

(i) they are at least 50 percent owned by nationals of the UK or Korea; or

(ii) they are owned by companies:

(A) which have their head office and their main place of business in the UK or in Korea; and

(B) which are at least 50 percent owned by the UK or by Korea, public entities of the UK or Korea, or nationals of the UK or Korea.

*Article 5*

### Sufficiently worked or processed products

1. For the purposes of Article 2(b), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II or Annex II(a) are fulfilled. Those conditions indicate, for all products covered by the UK-Korea Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if:
2. non-originating materials undergo sufficient working or processing, which results in an originating product, and when that product is used in the subsequent manufacture of another product, no account shall be taken of the non-originating material contained therein; and
3. non-originating and originating materials undergo processing, which results in a non-originating product, and when that product is used in a subsequent manufacture of another product, account shall be taken only of the non-originating materials contained therein.
4. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Annex II, should not be used in the manufacture of a product may nevertheless be used, provided that:
5. their total value does not exceed 10 percent of the ex-works price of the product; and
6. any of the percentages given in the list in Annex II for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
7. Paragraph 2 shall not apply to products falling within Chapters 50 to 63 of HS 2007.
8. Paragraphs 1 through 3 shall apply subject to the provisions of Article 6.

*Article 6*

### Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of originating products whether or not the requirements of Article 5 are satisfied:
2. preserving operations to ensure that the products remain in good condition during transport and storage;
3. change of packaging, breaking-up and assembly of packages;
4. washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
5. ironing or pressing of textiles;
6. simple painting and polishing operations;
7. husking, partial or total bleaching, polishing, and glazing of cereals and rice;
8. operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
9. peeling, stoning and shelling of fruits, nuts and vegetables;
10. sharpening, simple grinding or simple cutting;
11. sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles);
12. simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations;
13. affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
14. simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
15. simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
16. testing or calibrations;
17. a combination of two or more operations specified in subparagraphs (a) through (o); or
18. slaughter of animals.
19. All operations carried out in a Party 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.

*Article 7*

### Unit of qualification

1. The unit of qualification for the application of the provisions of this Origin Reference Document shall be the product which is considered as the basic unit when determining classification using the nomenclature of HS 2007. It follows that:
2. when a product composed of a group or assembly of articles is classified under the terms of HS 2007 in a single heading, the whole constitutes the unit of qualification; and
3. when a consignment consists of a number of identical products classified under the same heading of HS 2007, each product must be taken individually when applying the provisions of this Origin Reference Document.
4. Where, under paragraph 5 of the Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin, and considered as originating if the product is originating.

*Article 8*

### Accessories, spare parts and tools

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

*Article 9*

### Sets of goods

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 component products are originating, and both the set and the products meet all other applicable requirements in this Origin Reference Document. 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 percent of the ex-works price of the set.

*Article 10*

### Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the goods which might be used in its manufacture, but which do not enter and which are not intended to enter into the final composition of the product.

*Article 11*

### Accounting segregation of materials

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.
2. Where considerable costs or material difficulties arise in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, the producer may use the so-called ‘accounting segregation’ method for managing stocks.
3. This method is recorded and applied in accordance with the generally accepted accounting principles applicable in the Party where the product is manufactured.
4. This method must be able to ensure that, for a specific reference-period, no more products receive originating status than would be the case if the materials had been physically segregated.
5. A Party may require that the application of the method for managing stocks provided for in this Article is subject to a prior authorisation by customs authorities. Should this be the case, the customs authorities may grant such an authorisation subject to any conditions deemed appropriate and they shall monitor the use of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of it in any manner or fails to fulfil any of the other conditions laid down in this Origin Reference Document.

*TITLE III*

#### Territorial requirements

*Article 12*

### Principle of territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a Party.
2. Except as provided for in Article 3, where originating goods exported from a Party to a non-party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
3. the returning goods are the same as those exported; and
4. they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.
5. Notwithstanding paragraphs 1 and 2 of this Article, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex IV.

*Article 13*

### Direct transport

### The preferential treatment provided for under the UK-Korea Agreement applies only to products, satisfying the requirements of this Origin Reference Document, which are transported directly between the Parties or through the EU[[3]](#footnote-4). However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they are not released for free circulation in the country of transit or warehousing and do not undergo operations other than unloading, reloading, or any operation designed to preserve them in good condition.

### Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authority, in accordance with the procedures applicable in the importing Party, by the production of:

1. evidence of the circumstances connected with trans-shipment or the storage of the originating products in third countries;
2. a single transport document covering the passage from the exporting Party through the country of transit; or
3. a certificate issued by the customs authorities of the country of transit:
	1. giving an exact description of the products;
	2. stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
	3. certifying the conditions under which the products remained in the country of transit.

SECTION B

**ORIGIN PROCEDURES**

*TITLE IV*

#### Proof of origin

*Article 14*

### General requirements

1. Products originating in the UK shall, on importation into Korea and products originating in Korea shall, on importation into the UK benefit from preferential tariff treatment of the UK-Korea Agreement on the basis of a declaration, subsequently referred to as the ‘origin declaration’, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The texts of the origin declarations appear in Annex III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Origin Reference Document shall, in the cases specified in Article 20, benefit from preferential tariff treatment of the UK-Korea Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

*Article 15*

### Conditions for making out an origin declaration

1. An origin declaration as referred to in Article 14.1 of this Origin Reference Document may be made out:
2. by an approved exporter within the meaning of Article 16; or
3. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6,000 euros.
4. Without prejudice to paragraph 3, an origin declaration may be made out if the products concerned can be considered as products originating in the UK or in Korea and fulfil the other requirements of this Origin Reference Document.
5. 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 Party, all appropriate documents proving the originating status of the products concerned including statements from the suppliers or producers in accordance with domestic legislation as well as the fulfilment of the other requirements of this Origin Reference Document.
6. 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 text which appears in Annex III, using one of the linguistic versions set out in that Annex and in accordance with the legislation of the exporting Party. If the declaration is handwritten, it shall be written in ink in capital characters.
7. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 16 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party 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.
8. 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 Party no longer than two years or the period specified in the legislation of the importing Party after the importation of the products to which it relates.

*Article 16*

### Approved exporter

1. The customs authorities of the exporting Party may authorise any exporter, (hereinafter referred to as ‘approved exporter’), who exports products under the UK-Korea Agreement to make out origin declarations irrespective of the value of the products concerned in accordance with appropriate conditions in the respective laws and regulations of the exporting Party. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of 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, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*Article 17*

### Validity of proof of origin

1. A proof of origin shall be valid for 12 months from the date of issue in the exporting Party, and preferential tariff treatment shall be claimed within the said period to the customs authorities of the importing Party.
2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of preferential tariff treatment in accordance with the respective laws and regulations of the importing Party, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In cases of belated presentation other than those of paragraph 2, the customs authorities of the importing Party may accept the proofs of origin in accordance with the procedures of the Parties where the products have been presented before the said final date.

*Article 18*

### Claims for preferential tariff treatment and submission of proof of origin

For the purpose of claiming preferential tariff treatment, proofs of origin shall, if required by the laws and regulations of the importing Party, be submitted to the customs authorities of the importing Party. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of the UK-Korea Agreement.

*Article 19*

### Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of paragraph 2(a) of the Tariff of the United Kingdom falling within Sections XVI and XVII or headings 7308 and 9406 of HS 2007 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 20*

### Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of a traveller’s personal luggage shall be admitted as originating products without requiring the submission of a 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, this declaration may be made on a postal customs declaration 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 intended.
3. Furthermore, the total value of these products shall not exceed:
4. for importation into the UK, 500 euros in the case of small packages or 1,200 euros in the case of products forming part of a traveller’s personal luggage;
5. for importation into Korea, 1,000 US dollars both in the case of small packages and in the case of the products forming part of a traveller’s personal luggage.
6. For the purpose of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

*Article 21*

### Supporting documents

The documents referred to in Article 15.3 used for the purpose of proving that products covered by proofs of origin can be considered as products originating in the UK or in Korea 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, supplier or producer 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 a Party where these documents are used as provided for in its domestic law;
3. documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used as provided for in its domestic law;
4. proofs of origin proving the originating status of materials used issued or made out in a Party in accordance with this Origin Reference Document; and
5. appropriate evidence concerning working or processing undergone outside territories of the Parties by application of Article 12, proving that the requirements of that Article have been satisfied.

*Article 22*

### Preservation of proof of origin and supporting documents

1. The exporter making out an origin declaration shall keep for five years a copy of this origin declaration as well as the documents referred to in Article 15.3.
2. The importer shall keep all records related to the importation in accordance with laws and regulations of the importing Party.
3. The customs authorities of the importing Party shall keep for five years the origin declarations submitted to them.
4. The records to be kept in accordance with paragraphs 1 through 3 may include electronic records.

*Article 23*

### Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs authorities 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 such document does correspond to the products submitted.
2. Obvious formal 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 correctness of the statements made in this document.

*Article 24*

### Amounts expressed in euro

1. For the application of the provisions of Article 15.1(b) in cases where products are invoiced in a currency other than euro, amounts in the national currency of the UK equivalent to the amounts expressed in euro shall be fixed annually by the UK and submitted to Korea.
2. A consignment shall benefit from the provisions of Article 15.1(b) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the UK.
3. The amounts to be used in the national currency of the UK shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The UK shall notify Korea of these amounts by 15 October and these amounts shall apply from 1 January the following year.
4. The UK 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 five percent. The UK 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, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 percent 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 Customs Committee at the request of a Party. When carrying out this review, the Customs 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*

#### Arrangements for administrative cooperation

*Article 25*

### Verification of proofs of origin

1. In order to ensure the proper application of this Origin Reference Document, the Parties shall assist each other, through the customs authorities, in checking the authenticity of the proofs of origin and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Origin Reference Document.
3. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return the proofs of origin or a copy of these documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on proof of origin is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the customs authorities of the exporting Party. 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.
5. If the customs authorities of the importing Party 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 judged necessary.
6. The customs authorities requesting the verification shall be informed of the results of this verification including findings and facts, as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Origin Reference Document.
7. If in cases of reasonable doubt there is no reply within 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 preference.
8. Notwithstanding Article 2 of the Protocol on Mutual Administrative Assistance in Customs Matters to the UK-Korea Agreement, the Parties will refer to Article 7 of that Protocol for joint enquiries related to proofs of origin.

SECTION C

**CEUTA AND MELILLA**

*TITLE VI*

#### Ceuta and Melilla

*Article 26*

### Application of the Origin Reference Document

The term ‘EU’ does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Origin Reference Document.

SECTION D

**FINAL PROVISIONS**

*TITLE VII*

*Article 27*

### Transitional provisions for goods in transit or storage

The provisions of the UK-Korea 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 UK-Korea Agreement are either in transit, in the Parties, in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

*Article 28*

**Annexes**

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

Article 29

**The Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the HS 2007, and meeting the conditions of Article 3, 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 30

**The Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Article 3, 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.

*ANNEX I*

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

N o t e 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Origin Reference Document.

N o t e 2:

* 1. The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in HS 2007 and the second column gives the description of goods used in HS 2007 for that subheading, heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an ‘ex’, this signifies that the rules in column 3 or 4 apply only to the part of that subheading or heading as described in column 2.

For the avoidance of doubt, if a product or material is classified differently under HS 2007 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 2007 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 subheading or 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, in HS 2007, are classified in subheadings or headings of the chapter or in any of the subheadings or headings grouped together in column 1.
	2. Where there are different rules in the list applying to different products within a subheading or heading, each indent contains the description of that part of the subheading or heading covered by the adjacent rules in column 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, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

N o t e 3:

* 1. The provisions of Article 5 of this Origin Reference Document, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

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 50 percent of the ex-works price, is made from materials of heading 7201, 7202, 7203, 7204, 7205, or subheading 722410.

If this material has been processed in the UK from a non-originating ingot, it has already acquired originating status by virtue of the rule for subheading 722490 in the list. The material 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 UK. 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. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
	2. Without prejudice to Note 3.2, where a rule uses the expression ‘Manufacture from materials of any heading’, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

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

* 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 6.2 below in relation to textiles.)

Example:

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

Example:

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

* 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 these percentages may not be added together. In other words, the maximum value of all the non- originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

N o t e 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 0503, silk of heading 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, 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.

N o t e 5:

* 1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 percent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and

5.4 below.)

* 1. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

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

Example:

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

Example:

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

Example:

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

* 1. In the case of products incorporating ‘yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped’, this tolerance is 20 percent 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 a transparent or coloured adhesive between two layers of plastic film’, this tolerance is 30 percent in respect of this strip.

N o t e 6:

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

Example:

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

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

*ANNEX II*

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

The products mentioned in the list may not all be covered by the UK-Korea Agreement. It is, therefore, necessary to consult the other parts of the UK-Korea Agreement.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| chapter/heading/subheading | Description of product | Working or processing, carried out on non-originatingstatus | materials, | which confers originating |
| (1) | (2) | (3) or | (4) |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained |  |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained |  |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained |  |
| ex Chapter 4 | Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used are wholly obtained |  |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:* all the materials of Chapter 4 used are wholly obtained,
* all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and
* the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | Manufacture in which all the materials of Chapter 5 used are wholly obtained |  |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:* all the materials of Chapter 6 used are wholly obtained, and
* the value of all the materials used does not exceed 50 % of the ex- works price of the product
 |  |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |  |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:* all the fruit and nuts of Chapter 8 used are wholly obtained, and
* the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
 |  |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading |  |
| ex 0902 | Tea, whether or not flavoured, except for: | Manufacture from materials of any heading |  |
| 0902 10 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | Manufacture in which all the materials of Chapter 9 used are wholly obtained |  |
| 0910 91 | Mixtures of spices | Manufacture from materials of any heading |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the materials of Chapter 7, 8, 10, 11 and 23 used are wholly obtained |  |
| 1106 10 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | Manufacture from materials of any heading |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used are wholly obtained |  |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex- works price of the product |  |
| ex 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, except for | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 1302 19 | Vegetable saps and extracts; other | Manufacture from materials of any heading, except those of sub-heading 1211 20 |  |
| 1302 31, 1302 32 and1302 39 | Mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used are wholly obtained |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. However, bones of heading 0506 may not be used |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | Manufacture in which all the materials of Chapter 2 and bones of heading 0506 used are wholly obtained |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | Manufacture from materials of any heading |  |
| 1505 | Wool grease and fatty substances derived therefrom (including lanolin) | Manufacture from materials of any heading |  |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | Manufacture from materials of any heading |  |
| 1507 to ex 1515 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product |  |
| 1509 and 1510 | Olive oil and its fractions, other oils and their fractions obtained solely from olives | Manufacture in which all the vegetable materials used are wholly obtained |  |
| 1515 50 | Sesame oil and its fractions | Manufacture from materials of any heading, except those of Chapter 12 |  |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydro­ genated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which:* all the materials of Chapter 2 used are wholly obtained, and
* all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
 |  |
| 1517 | Margarine; edible mixtures or prep­ arations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture in which:* all the materials of Chapters 2 and 4 used are wholly obtained, and
* all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
 |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture:* from animals of Chapter 1, and/or
* in which all the materials of Chapter 3 used are wholly obtained
 |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |  |
| 1701 91 | Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel |  |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  | – Chemically-pure maltose and fructose | Manufacture from materials of any heading, including other materials of heading 1702 |  |
| – Other sugars in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| – Other | Manufacture in which all the materials used are originating |  |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | Manufacture:* from materials of any heading, except that of the product,
* in which all the materials of Chapter 4, heading 1006 and Chapter 11 used are wholly obtained, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product.
 |  |
| ex 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, except for: | Manufacture in which:* all the cereals and their derivatives (except durum wheat and its derivatives) of Chapters 10 and 11 used are wholly obtained, and
* all the materials of Chapters 2 and 3 used are wholly obtained if they represent more than 20 % by weight of the product
 |  |
| ex 1902 19 | Noodles, uncooked, dried and not stuffed, obtained from flour except of ‘durum wheat semolina’ | Manufacture from materials of any heading, except that of the product |  |



|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex 1902 30 | Ramen , instant noodles, cooked by heating or frying, and packed with mixed seasonings, including hot pepper powder, salt, garlic flavouring powder and a flavouring base | Manufacture from materials of any heading, except that of the product |  |
| 1903 | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre- cooked or otherwise prepared, not elsewhere specified or included; | Manufacture:* from materials of any heading, except those of heading 1806,
* in which all the cereals and flour of Chapter 10 and 11 (except durum wheat and Zea indurate maize, and their derivatives) used are wholly obtained, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| ex 1905 | Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products, except for: | Manufacture from materials of any heading, except those of Chapter 11 |  |
| ex 1905 90 | Bakers’ wares of rice | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which:* all the fruit, nuts or vegetables of Chapter 7, 8 and 12 used are wholly obtained, and
* the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |

|  |  |  |  |
| --- | --- | --- | --- |
| (1) | (2) | (3) or | (4) |
| 2008 11 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; groundnuts | Manufacture from materials of any heading, except that of the product |  |
| 2008 19 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures | Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex- works price of the product |  |
|  | 2008 91, 2008 92,2008 99 | and | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; other, including mixtures other than those of subheading 2008 19 | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| ex | Chapter 21 |  | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 2103 | Sauces and preparations therefore; mixed condiments and mixed seasonings: except for: | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used |  |
| 2103 30 | Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| 2103 90 | Other | Manufacture from materials of any heading |  |
| 2104 10 | Soups and broths and preparations therefore | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 |  |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture in which:* the value of all the materials of Chapters 4 used does not exceed 30 % of the ex-works price of the product
* the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| 2106 | Food preparations not elsewhere specified or included | Manufacture:– from materials of any heading, except that of the product, |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | * in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained, and
* in which the value of all the materials of Chapter 4 used does not exceed 30 % of the ex-works price of the product, and
* the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product
 |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture:* from materials of any heading, except that of the product, and
* in which all the grapes or materials derived from grapes used are wholly obtained
 |  |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | Manufacture:* from materials of any heading, except that of the product,
* in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,
* in which all the fruit juice used (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and
* in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained
 |  |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture:* from materials of any heading, except heading 2207 or 2208, and
* in which all the grapes or materials derived from grapes used are wholly obtained
 |  |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:* from materials of any heading, except heading 2207 or 2208, and
* in which all the grapes or materials derived from grapes used are wholly obtained
 |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained |  |
| 2303 10 | Residues of starch manufacture and similar residues | Manufacture in which all the maize used is wholly obtained |  |
| 2306 90 | Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305; other | Manufacture in which all the olives of chapter 7 used are wholly obtained |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in whichall the materials of Chapters 2, 3, 4,10, 11 and 17, used are originating |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used are wholly obtained |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |  |
| 2403 10 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product |  |
| 2504 10 | Natural graphite in powder or in flakes | Manufacture from materials of any heading |  |
| 2515 12 | Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading |  |
| 2516 12 | Granite merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading |  |
| 2518 20 | Calcined or sintered dolomite | Manufacture from materials of any heading |  |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used |  |
| ex 2520 20 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 2525 20 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 90 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product |  |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading |  |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio­ active elements or of isotopes; | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 2905 19 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halo­ genated, sulphonated, nitrated or nitrosated derivatives. | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932 | – Internal ethers and their halo­ genated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 3001 | Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | Manufacture from materials of any heading |  |
| 3002 | 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. | Manufacture from materials of any heading |  |
| 3006 91 | Appliances identifiable for ostomy use | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 31 | Fertilisers; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:* sodium nitrate
* calcium cyanamide
* potassium sulphate
* magnesium potassium sulphate
 | Manufacture:* from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex- works price of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

|  |  |  |  |
| --- | --- | --- | --- |
| (1) | (2) | (3) or | (4) |
| 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the |
|  | this chapter based on syntheticorganic colouring matter; synthetic |  | product |
|  | organic products of a kind used as |  |  |
|  | fluorescent brightening agents or as |  |  |
|  | luminophores, whether or not |  |  |
|  | chemically defined |  |  |
| 3205 | Colour lakes; preparations as specified in note 3 to this chapter based on | Manufacture from materials of any heading, except headings 3203, 3204 | Manufacture in which the value of all the materials used does not exceed |
|  | colour lakes ([[4]](#footnote-5)) | and 3205. However, materials ofheading 3205 may be used, provided that their total value does not exceed | 40 % of the ex-works price of the product |
|  |  | 20 % of the ex-works price of the |  |
|  |  | product |  |
| 3206 | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or chemically defined | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed |
|  | for: | However, materials of the sameheading as the product may be used, provided that their total value does | 40 % of the ex-works price of the product |
|  |  | not exceed 20 % of the ex-works |  |
|  |  | price of the product |  |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; | Manufacture from materials of any heading, including materials of a | Manufacture in which the value of all the materials used does not exceed |
|  | resinoids; extracted oleoresins; | different ‘group’ (2[[5]](#footnote-6)) in this heading. | 40 % of the ex-works price of the |
|  | concentrates of essential oils in fats, in fixed oils, in waxes or the like, | However, materials of the same group as the product may be used, | product |
|  | obtained by enfleurage or maceration; | provided that their total value does |  |
|  | terpenic by-products of the deter- | not exceed 20 % of the ex-works |  |
|  | penation of essential oils; aqueous distillates and aqueous solutions of | price of the product |  |
|  | essential oils |  |  |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed |
|  | preparations, artificial waxes, | However, materials of the same | 40 % of the ex-works price of the |
|  | prepared waxes, polishing or scouring preparations, candles and | heading as the product may be used, provided that their total value does | product |
|  | similar articles, modelling pastes, | not exceed 20 % of the ex-works |  |
|  | ‘dental waxes’ and dental preparations with a basis of plaster; except for: | price of the product |  |
| ex 3404 | Artificial waxes and prepared waxeswith a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used,provided that their total value does not exceed 50 % of the ex-works |  |
|  |  | price of the product |

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

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture from materials of any heading, except those of headings 3701 and 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture from materials of any heading, except those of headings 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803 00 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 10 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3806 30 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3813 | Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic trans­ mission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 3821 00 | Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: |  |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 3823 11 to 3823 19 | – Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product |  |
| 3823 70 | – Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 |  |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3901 to 3921 | Plastics in primary forms, waste, parings and scrap, of plastic; semi- manufactures and articles of plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3907 30 and 3907 40 | Epoxide resins; polycarbonates | Manufacture from materials of any heading |  |
| 3907 20 and 3907 91 | Other polyethers; other polyesters | Manufacture from materials of any heading |  |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product |  |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: |  |  |
| ex 4012 11, ex 4012 12,ex 4012 13 andex 4012 19. | – Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
| – Other | Manufacture from materials of any heading, except those of headings 4011 and 4012 |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4102 21 and 4102 29 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on,orManufacture from materials of any heading, except that of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Retanning of tanned leather orManufacture from materials of any heading, except that of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manu­ factures thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 4302 30 | Tanned or dressed furskins, assembled: |  |  |
| – Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non- assembled tanned or dressed furskins |  |
| – Other | Manufacture from non-assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4403 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | Manufacture from materials of any heading |  |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing |  |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or end- jointing |  |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: | Manufacture of materials of any heading |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex 4415 10 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 4416 00 | Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | – Builders’ joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used |  |
| – Beadings and mouldings | Beading or moulding |  |
| ex 4421 90 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading 4501 |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |  |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 4818 10 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4820 10 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product |  |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials of any heading, except those of headings 4909 and 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from ([[6]](#footnote-7)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* other natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5007 | Woven fabrics of silk or of silk waste: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[7]](#footnote-8)) |  |
| – Other | Manufacture from ([[8]](#footnote-9)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from ([[9]](#footnote-10)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[10]](#footnote-11)) |  |
| – Other | Manufacture from ([[11]](#footnote-12)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from ([[12]](#footnote-13)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5208 to 5212 | Woven fabrics of cotton: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[13]](#footnote-14)) |  |
| – Other | Manufacture from ([[14]](#footnote-15)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | orPrinting accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product |  |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from ([[15]](#footnote-16)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[16]](#footnote-17)) |  |
| – Other | Manufacture from ([[17]](#footnote-18)):* coir yarn,
* jute yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, 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) | (2) | (3) or (4) |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from ([[18]](#footnote-19)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[19]](#footnote-20)) |  |
| – Other | Manufacture from ([[20]](#footnote-21)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, 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 |  |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ([[21]](#footnote-22)):* raw silk or silk waste, carded or combed or otherwise prepared for spinning,
* natural fibres, not carded or combed or otherwise prepared for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: |  |  |
| – Incorporating rubber thread | Manufacture from single yarn ([[22]](#footnote-23)) |  |
| – Other | Manufacture from ([[23]](#footnote-24)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise prepared for spinning,
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | * chemical materials or textile pulp, or
* paper or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from ([[24]](#footnote-25)):* coir yarn,
* natural fibres,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
| – Needleloom felt | Manufacture from ([[25]](#footnote-26)):* natural fibres, or
* chemical materials or textile pulp However:
* polypropylene filament of heading 5402,
* polypropylene fibres of heading 5503 or 5506, or
* polypropylene filament tow of heading 5501,

of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product |  |
| – Other | Manufacture from ([[26]](#footnote-27)):* natural fibres,
* man-made staple fibres made from casein, or
* chemical materials or textile pulp
 |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
| 5604 10 | – Rubber covered | thread | and | cord, | textile | Manufacture from rubber thread or cord, not textile covered |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 5604 90 | – Other | Manufacture from ([[27]](#footnote-28)):* natural fibres, not carded or combed or otherwise processed for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ([[28]](#footnote-29)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from ([[29]](#footnote-30)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning,
* chemical materials or textile pulp, or
* paper-making materials
 |  |
| Chapter 57 | Carpets coverings: | and | other | textile | floor |  |  |
| – Of needleloom felt | Manufacture from ([[30]](#footnote-31)):* natural fibres, or
* chemical materials or textile pulp However:
* polypropylene filament of heading 5402,
* polypropylene fibres of heading 5503 or 5506, or
* polypropylene filament tow of heading 5501,

of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the productJute fabric may be used as a backing |  |
| – Of other felt | Manufacture from ([[31]](#footnote-32)):* natural fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp
 |  |
| – Other | Manufacture from ([[32]](#footnote-33)):* coir yarn or jute yarn,
* synthetic or artificial filament yarn,
* natural fibres, or
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | – man-made staple fibres, not carded or combed or otherwise processed for spinningJute fabric may be used as a backing |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: |  |  |
| – Combined with rubber thread | Manufacture from single yarn ([[33]](#footnote-34)) |  |
| – Other | Manufacture from ([[34]](#footnote-35)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, 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 |  |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  |  |
| – Containing not more than 90 % by weight of textile materials | Manufacture from yarn |  |
| – Other | Manufacture from chemical materials or textile pulp |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn orPrinting accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, rasing, 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 |  |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ([[35]](#footnote-36)) |  |
| 5905 | Textile wall coverings: |  |  |
| – Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn |  |
| – Other | Manufacture from ([[36]](#footnote-37)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, raising, calen­ dering, 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 |  |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: |  |  |
| – Knitted or crocheted fabrics | Manufacture from ([[37]](#footnote-38)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp
 |  |
| – Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Manufacture from chemical materials |  |
| – Other | Manufacture from yarn |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like | Manufacture from yarn orPrinting accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce­ rising, heat setting, rasing, 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 |  |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |
| – Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas- mantle fabric |  |
| – Other | Manufacture from materials of any heading, except that of the product |  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  |  |
| – Polishing discs or rings other than of felt of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310 |  |
| – Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Manufacture from ([[38]](#footnote-39)):* coir yarn,
* the following materials:
	+ – yarn of polytetrafluoro­ ethylene ([[39]](#footnote-40)),
	+ – yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin,
	+ – yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m- phenylenediamine and isoph­ thalic acid,
	+ – monofil of polytetrafluoro­ ethylene ([[40]](#footnote-41)),
	+ – yarn of synthetic textile fibres of poly(p-phenylene terephtha­ lamide),
	+ – glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([[41]](#footnote-42)),
	+ – copolyester monofilaments of a polyester and a resin of tereph­ thalic acid and 1,4-cyclohex­ anediethanol and isophthalic acid,
	+ – natural fibres,
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | * – man-made staple fibres not carded or combed or otherwise processed for spinning, or
* – chemical materials or textile pulp
 |  |
| – Other | Manufacture from ([[42]](#footnote-43)):* coir yarn,
* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp
 |  |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from ([[43]](#footnote-44)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp
 |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | Spinning of natural and/or man-made staple fibres, or extrusion of man- made filament yarn, accompanied by knitting (knitted to shape products) ([[44]](#footnote-45))orKnitting and making up including cutting (assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form) ([[45]](#footnote-46)) ([[46]](#footnote-47)) |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Weaving accompanied by making-up (including cutting) ([[47]](#footnote-48)) ([[48]](#footnote-49))orEmbroidering accompanied by making up (including cutting), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([[49]](#footnote-50))orCoating accompanied by making up (including cutting), provided that the value of the uncoated fabric used does not exceed 40 % of the ex- works price of the product ([[50]](#footnote-51))orMaking-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  |  | 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 ([[51]](#footnote-52)) ([[52]](#footnote-53)) |  |
| ex 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: |  |  |
| Interlinings for collars and cuffs, cut out | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
 |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
| – Of felt, of nonwovens | Manufacture from ([[53]](#footnote-54)):* natural fibres, or
* chemical materials or textile pulp
 |  |
| – Other: |  |  |
| – – Embroidered | Manufacture from unbleached single yarn ([[54]](#footnote-55)) ([[55]](#footnote-56))orManufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |  |
| – – Other | Manufacture from unbleached single yarn ([[56]](#footnote-57)) ([[57]](#footnote-58)) |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ([[58]](#footnote-59)):* natural fibres,
* man-made staple fibres, not carded or combed or otherwise processed for spinning, or
* chemical materials or textile pulp
 |  |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |
| – Of nonwovens | Manufacture from ([[59]](#footnote-60)) ([[60]](#footnote-61)):* natural fibres, or
* chemical materials or textile pulp
 |  |
| – Other | Manufacture from unbleached single yarn ([[61]](#footnote-62)) ([[62]](#footnote-63)) |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non- originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ([[63]](#footnote-64)) |  |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking- sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 6803 00 | Articles of slate or of agglomerated slate | Manufacture from worked slate |  |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |  |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  |  |
| – Glass-plate substrates, coated with a dielectric thin film, and of a semi­ conductor grade in accordance with SEMII-standards ([[64]](#footnote-65)) | Manufacture from non-coated glass- plate substrate of heading 7006 |  |
| – Other | Manufacture from materials of heading 7001 |  |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading 7001 |  |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 |  |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the productorCutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product |  |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the productorCutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the productorHand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |  |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:* uncoloured slivers, rovings, yarn or chopped strands, or
* glass wool
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7101 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured temporarily strung for convenience of transport | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 7102, 7103 and 7104 | Diamonds, other precious or semi- precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stonesorManufacture from materials of any heading, except that of the product |  |
| 7106, 7108 and 7110 | Precious metals: |  |  |
| – Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110orElectrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110orAlloying 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 |  |
| 7107, 7109 and 7111 | Metals clad with precious metals, not further worked than semi-manufactured | Manufacture from materials of any heading |  |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the productorManufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204,7205 or 7206 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |  |
| 7218 91 and 7218 99 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204,7205 or 7218 10 |  |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |  |
| 7224 90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 72047205 or 7224 10 |  |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207,7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7301 10 | Sheet piling | Manufacture from materials of heading 7206 |  |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 |  |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224 |  |
| 7307 21 to 7307 29 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product |  |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used |  |

|  |  |  |  |
| --- | --- | --- | --- |
| (1) | (2) | (3) or | (4) |
| 7315 20 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex- works price of the product |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. |  |
| 7403 21, 7403 22 and7403 29 | Copper alloys | Manufacture from materials of any heading |  |
| 7407 | Copper bars, rods and profiles | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7408 | Copper wire | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7409 | Copper plates, sheets and strip, of a thickness exceeding 0,15 mm | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7410 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7411 | Copper tubes and pipes | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| ex Chapter 76 | Aluminium except for: | and | articles | thereof; | Manufacture from materials of any heading, except that of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading, except that of the productorManufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 7604 | Aluminium bars, rods and profiiles | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7605 | Aluminium wire | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacture from materials of any heading, except that of the product and heading 7606 |  |
| 7608 | Aluminium tubes and pipes | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7609 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 7616 99 | Other articles of aluminium | Manufacture from materials of any heading |  |
| Chapter 77 | Reserved for possible future use in the HS |  |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| 7801 | Unwrought lead | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. |  |
| 7901 | Unwrought zinc | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used |  |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 8207 13 to 8207 30 | Rock drilling or earth-boring tools; dies for drawing or extruding metal; tools for pressing, stamping or punching | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
 |  |
| 8207 40 to 8207 90 | Tools for tapping or threading; tools for drilling, other than for rock- drilling; tools for boring or broaching; tools for milling; tools for turning; other interchangeable tools | Manufacture from materials of any heading, except that of the product |  |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture from materials of any heading, except that of the product |  |
| 8211 10 to 8211 93and 8211 95 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product |  |
| 8302 41 | Other mountings, fittings and similar articles suitable for buildings | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| 8302 60 | Automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |  |
| 8306 21 to 8306 29 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8404 | Auxiliary plant for use with boilers of heading 8402 or 8403; condensers for steam or other vapour power units | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8425 | Pulley tackle and hoist other than skip hoist; winches and capstans; jacks | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8426 | Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8434 | Milking machines and dairy machinery | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8446 | Weaving machines (looms) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8456 | Machine tolls for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro­ chemical, electron beam, ionic-beam or plasma arc processes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8457 | Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8458 | Lathes (including turning centres) for removal metal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8459 | Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8460 | Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cerments by means of grinding stones, abrasives or | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
|  | polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 |  |  |
| 8461 | Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8462 | Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8463 | Other machines tools for working metal or cermets, without removing material | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8464 | Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8465 | Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self- contained electronic or non-electric motor | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8469 | Typewriters other than printers of heading 8443; word-processing machines | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8470 | Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8471 | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cement, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and indoctors | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8505 | Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8508 | Vacuum cleaners | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8511 | Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8515 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil- heating apparatus; electrothermic hair­ dressing apparatus and hand dryers; electric smoothing irons, other elec­ trothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8519 | Sound recording or sound repro­ ducing apparatus | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 8525 | Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8527 | Reception apparatus for radio-broad­ casting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |  |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8530 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8531 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator, panels, burglar or fire alarms) other than those of heading 8512 or 8530 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8538 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

|  |  |  |  |
| --- | --- | --- | --- |
| (1) | (2) | (3) or | (4) |
| 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8540 | Thermionic, cold cathode or photo­ cathode valves and tubes | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the |  |
|  |  | product |
| 8542 31 toand 8542 39 | 8542 33 | Monolithic integrated circuits | Manufacture from materials of any heading, except that of the productor | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of theproduct |
|  |  |  | The operation of diffusion, in which |  |
|  |  |  | integrated circuits are formed on a |  |
|  |  |  | semi-conductor substrate by the |  |
|  |  |  | selective introduction of an appropriate dopant, whether or not  |  |
|  |  |  |  assembled and/or tested in a non- |  |
|  |  |  |  party |  |
|  |  |  |  |  |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including | Manufacture in which the value of all the materials used does not exceed |  |
|  | coaxial cable) and other insulated | 50 % of the ex-works price of the |
|  | electric conductors, whether or notfitted with connectors; optical fibre | product |
|  | cables, made up of individually |  |
|  | sheathed fibres, whether or not |  |
|  | assembled with electric conductors or |  |
|  | fitted with connectors |  |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, | Manufacture in which the value of all the materials used does not exceed |  |
|  | being fittings wholly of insulating | 45 % of the ex-works price of the |
|  | materials apart from any minorcomponents of metal (for example, | product |
|  | 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 |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric | Manufacture in which the value of all the materials used does not exceed |  |
|  | accumulators; spent primary cells, | 45 % of the ex-works price of the |
|  | spent primary batteries and spentelectric accumulators; electrical parts | product |
|  | of machinery or apparatus, not |  |
|  | specified or included elsewhere in |  |
|  | this Chapter |  |

|  |  |  |  |
| --- | --- | --- | --- |
| (1) | (2) | (3) or | (4) |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8601 10 | Rail locomotives powered from an external source of electricity | Manufacture from materials of any heading, except that of the product |  |
| 8603 10 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604, powered from an external source of electricity | Manufacture from materials of any heading, except that of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro­ mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8701 to 87078712 | and | Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 8708 to 87118713 to 8716 | and | Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi- trailers and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804 00 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |  |
| 9012 | Microscopes other than optical micro­ scopes; diffraction apparatus | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X- ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9105 | Other clocks | Manufacture in which:* the value of all the materials used does not exceed 40 % of the ex- works price of the product, and
* the value of all the non-originating materials used does not exceed the value of all the originating materials used
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | Manufacture in which:* the value of all the materials used does not exceed 40 % of the ex- works price of the product, and
* the value of all the non-originating materials used does not exceed the value of all the originating materials used
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture in which:* the value of all the materials used does not exceed 40 % of the ex- works price of the product, and
* within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
| ex 9113 10 and 9113 20 | – Of metal clad with precious metal or of base metal, whether or not gold or silver-plated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product |  |
| ex 9503 | Other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |

|  |  |  |
| --- | --- | --- |
| (1) | (2) | (3) or (4) |
| 9506 31 and 9506 39 | Golf clubs and other golf equipment | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used |  |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture from materials of any heading, except that of the product |  |
| 9601 and 9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by Moulding).Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatine of heading 3503) and articles of unhardened gelatin | Manufacture from materials of any heading |  |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non- originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |  |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| (1) | (2) |  | (3) or | (4) |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture:* from materials of any heading, except that of the product, and
* in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
 |  |
| 9613 20 | Pocket lighters, gas fuelled, refillable | 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 blocks | from roughly-shaped |  |
| Chapter 97 | Works of art, collectors’ pieces and antiques | Manufacture from materials of any heading, except that of the product |  |

*ANNEX II(a)*

**ADDENDUM TO THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

Common provisions

* 1. For the products described below, the following rules may also apply instead of the rules set out in Annex II for products originating in Korea, however limited by an annual quota.
	2. A proof of origin made out pursuant to this Annex shall contain the following statement in English: ‘Derogation – Annex II(a) of Origin Reference Document … ‘.
	3. Products can be imported into the UK under these derogations upon the provision of a declaration signed by the approved exporter certifying that the products concerned satisfy the conditions of the derogation.
	4. As far as a proof of origin is made out for the derogation on surimi preparations (ex160420), the proof of origin shall be accompanied by documentary evidence that the surimi preparation is composed at least of 40 percent of fish per weight of the product and that Alaska Pollack (theragra Chalcogramma) species has been used as the primary ingredient of the surimi base ([[65]](#footnote-66)).
	5. As far as a proof of origin is made out for dyed woven fabrics (540822 and 540832) the proof of origin shall be accompanied by documentary evidence that the undyed fabric used does not exceed 50 percent of the ex-work price of the product.
	6. The quotas indicated in the table below will be managed by the UK on a first-come, first-served basis. The quantities exported from Korea to the UK under these derogations will be calculated on the basis of the imports into the UK.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| chapter/heading/subheading | Description of the product | Working or processing carried out on non-originating materials that confers originating status | Annual quotafor exports from Korea into the UK |  |
| (1) | (2) | (3) | (4) |  |
| ex1604 20 | Preparations of surimi which are at least composed of 40 %of fish per weight of the product and which uses as | Manufacture from materials of chapter 3 | Annual quota of 100 Metric tons |  |
|  | primary ingredient of the surimi base Alaska Pollack (theragra Chalcogramma) |  |  |  |
|  | species ([[66]](#footnote-67)) |  |  |  |
| 5408 | Woven fabrics of man-made filament yarn | Manufacture from man-made filament yarnsor | Annual quota of 1,068,320 square meters equivalent (SME) |
|  |  | Dyeing accompanied by at least |  |
|  |  | 2 preparatory ornfinishing |  |
|  |  | 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 undyed fabric |  |
|  |  | used does not exceed 50 % of |  |
|  |  | the ex-works price of the |  |
|  |  | product |  |

*ANNEX III*

**TEXT OF THE 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 authorisation No … (1)) declares that, except where otherwise clearly indicated, these products are of … (2) preferential origin.

Korean version



................................................................................................................................................................................................................................(3)

(Place and date)

................................................................................................................................................................................................................................(4)

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

Notes

1. When the origin declaration is made out by an approved exporter, 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.
2. Origin of products to be indicated.
3. These indications may be omitted if the information is contained on the document itself.
4. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

*ANNEX IV*

**COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA**

1. Recognising the Republic of Korea’s constitutional mandate and security interests, and both Parties’ commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that goal, a Committee on Outward Processing Zones on the Korean Peninsula is established pursuant to Article 15.2.1 (Specialised Committees) of the UK-Korea Agreement. The Committee shall review whether the conditions on the Korean Peninsula are appropriate for further economic development through the establishment and development of outward processing zones.
2. The Committee shall be comprised of officials of the Parties. The Committee shall meet on the first anniversary of the entry into force of the UK-Korea Agreement and at least once annually thereafter, or at any time as mutually agreed.
3. The Committee shall identify geographic areas that may be designated outward processing zones. The Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.

*Annex V*

**EXPLANATORY NOTES**

The following Explanatory Notes shall apply to this Origin Reference Document:

* 1. For the purposes of Article 1, manufacture includes harvesting, trapping, producing, breeding and disassembly.
	2. For the purposes of Article 1(g), **ascertainable** means ‘established in accordance with the Customs Valuation Agreement’.
	3. For the purposes of Article 5.1(b), the value of non-originating material can be acquired by deducting from the ex-works price of the product the value of originating material, including self-produced originating material used in producing the resulting non-originating material.
	4. The value of originating material that is self-produced includes all the costs incurred in the production of the material and an amount for profit equivalent to the profit added in the normal course of trade.
	5. For the purposes of Article 6, ‘simple’ describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in molecule.
	6. For the purposes of Article 10, neutral elements, for example, will include:
		1. energy and fuel;
		2. plant and equipment;
		3. machines and tools; and
		4. goods which do not enter and which are not intended to enter into the final composition of the product.
	7. For the purposes of Article 11, identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes, once they are incorporated into the finished product.
	8. For the purposes of Article 11, specific ‘period’ will be determined in accordance with the relevant domestic laws and regulations of each Party.
	9. Only for the following specific reasons, the preferential treatment may be refused without verification of the proof of origin as the proof can be considered as inapplicable when:
		1. the requirements on direct transport of Article 13 have not been fulfilled;
		2. the proof of origin is produced subsequently for goods that were initially imported fraudulently;
		3. the proof of origin has been issued by an exporter from a non-party to the UK-Korea Agreement;
		4. the importer fails to submit a proof of origin to the customs authorities of the importing Party within the period specified in legislation of the importing Party.
	10. For the purposes of Article 29, the customs authorities of the Principality of Andorra shall be responsible for the application of the Article 29 in the Principality of Andorra.

For the purposes of Article 30, the customs authorities of the Italian Republic shall be responsible for the application of Article 30 in the Republic of San Marino.

1. Cumulation with the EU as provided for in Article 3 will cease to apply on 1 January 2026, being five years after the entry into force of the UK-Korea Agreement, unless the Parties otherwise agree to extend the period. [↑](#footnote-ref-2)
2. Footnote 1 (above) also applies to Article 3, paragraph 2. [↑](#footnote-ref-3)
3. In line with the review period referenced in footnote 1 of Article 3, “or through the EU” shall be deemed to be deleted from paragraph 1 of Article 13 on 1 January 2026, being five years after the entry into force of the UK-Korea Agreement, unless the Parties otherwise agree to extend the period. [↑](#footnote-ref-4)
4. Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32. [↑](#footnote-ref-5)
5. A "group" is regarded as any part of the heading separated from the rest by a semicolon. [↑](#footnote-ref-6)
6. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-7)
7. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-8)
8. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-9)
9. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-10)
10. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-11)
11. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-12)
12. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-13)
13. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-14)
14. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-15)
15. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-16)
16. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-17)
17. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-18)
18. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-19)
19. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-20)
20. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-21)
21. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-22)
22. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-23)
23. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-24)
24. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-25)
25. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-26)
26. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-27)
27. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-28)
28. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-29)
29. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-30)
30. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-31)
31. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-32)
32. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-33)
33. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-34)
34. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-35)
35. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-36)
36. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-37)
37. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-38)
38. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-39)
39. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-40)
40. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-41)
41. The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. [↑](#footnote-ref-42)
42. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-43)
43. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-44)
44. See Introductory Note 5. [↑](#footnote-ref-45)
45. See Introductory Note 5. [↑](#footnote-ref-46)
46. See Introductory Note 6. [↑](#footnote-ref-47)
47. See Introductory Note 5. [↑](#footnote-ref-48)
48. See Introductory Note 6. [↑](#footnote-ref-49)
49. See Introductory Note 6. [↑](#footnote-ref-50)
50. See Introductory Note 6. [↑](#footnote-ref-51)
51. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-52)
52. See Introductory Note 6. [↑](#footnote-ref-53)
53. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-54)
54. See Introductory Note 6. [↑](#footnote-ref-55)
55. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. [↑](#footnote-ref-56)
56. See Introductory Note 6. [↑](#footnote-ref-57)
57. For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. [↑](#footnote-ref-58)
58. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-59)
59. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-60)
60. See Introductory Note 6. [↑](#footnote-ref-61)
61. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. [↑](#footnote-ref-62)
62. See Introductory Note 6. [↑](#footnote-ref-63)
63. See Introductory Note 6. [↑](#footnote-ref-64)
64. SEMII – Semiconductor Equipment and Materials Institute Incorporated. [↑](#footnote-ref-65)
65. In case of a need the concept of primary ingredient shall be interpreted by the Customs Committee in accordance with Article 28 of the Protocol concerning the definition of ‘originating products’ and methods of administrative cooperation of the UK-Korea Agreement [↑](#footnote-ref-66)
66. See especially paragraph 4 in common provisions. [↑](#footnote-ref-67)