

**Origin Reference Document implementing the Agreement  
between the United Kingdom of Great Britain and Northern  
Ireland and the Republic of Chile  
version 1.0, dated 18<sup>th</sup> February 2019 (“the Chile Origin  
Reference Document”)**

**TITLE I**

**GENERAL PROVISIONS**

Article 1

*Definitions*

For the purposes of this Annex:

- a. ‘manufacture’ means any kind of working or processing including assembly or specific operations;
- b. ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c. ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d. ‘goods’ means both materials and products;
- e. ‘customs duty’ means a customs duty including any duty or charge of any kind imposed in connection with the importation or exportation of goods, including any form of surtax or surcharge in connection with such importation or exportation, but does not include any:
  - i. internal taxes or other internal charges imposed consistently with Article 77 of the United Kingdom-Chile Agreement;
  - ii. antidumping or countervailing duties applied consistently with Article 78 of the United Kingdom-Chile Agreement;
  - iii. fees or other charges imposed consistently with Article 63 of the United Kingdom/Chile Agreement;
- f. ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the United Kingdom or Chile in whose undertaking the last working or processing is carried out, provided the price includes at least the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- g. ‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or Chile;

- h. 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- i. 'chapters' and 'headings' mean the chapters (two-digit codes) and the headings (four-digit codes) used in the nomenclature which makes up the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2019, contained in Annex I and interpreted in accordance with Part Two of the Tariff of the United Kingdom, referred to in this Reference Document;
- j. 'classified' refers to the classification of a product or material under a particular heading;
- k. '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;
- l. 'preferential tariff treatment' refers to the customs duty applicable to an originating good as laid down in Part IV, Title II of the United Kingdom-Chile Agreement;
- m. 'customs authority or competent governmental authority' refers to the customs authority in the United Kingdom and to 'Dirección General de Relaciones Económicas Internacionales' (DIRECON) of the Ministry of External Relations in Chile;
- n. 'value added' shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Article 3a with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or in Chile;
- o. 'the United Kingdom-Chile Agreement' means the free trade agreement concluded between the United Kingdom and Chile on 30 January 2019 referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2019. This includes the provisions of the EU-Chile Agreement, including the instruments referred to in Article 206, as incorporated into and made part of the United Kingdom-Chile Agreement, and the Annexes and footnotes to the United Kingdom-Chile Agreement which form an integral part thereof.

#### Article 1A

#### *Explanatory Notes*

For the purposes of interpreting this Origin Reference Document, regard shall be had to the Explanatory Notes.

### **TITLE II**

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

#### Article 2

#### *General requirements*

1. For the purpose of implementing Part IV, Title II of the United Kingdom-Chile Agreement United Kingdom:
  - a. products wholly obtained in the United Kingdom within the meaning of Article 4;

- b. products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 5;
2. For the purpose of implementing Part IV, Title II of the United Kingdom-Chile Agreement, the following products shall be considered as originating in Chile:
  - a. products wholly obtained in Chile within the meaning of Article 4;
  - b. products obtained in Chile incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Chile within the meaning of Article 5.

### Article 3

#### ***Bilateral cumulation of origin***

1. Materials originating in the United Kingdom shall be considered as materials originating in Chile when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.
2. Materials originating in Chile shall be considered as materials originating in the United Kingdom when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6.

### Article 3a

#### ***Extended Cumulation of Origin***

1. Without prejudice to the provisions of Article 2(1), materials originating in the European Union shall be considered as materials originating in the United Kingdom when incorporated into a product obtained in the United Kingdom, provided that the working or processing carried out there goes beyond the operations referred to in Article 6.
2. Without prejudice to the provisions of Article 2(2), materials originating in the European Union shall be considered as materials originating in Chile when incorporated into a product obtained in Chile, provided that the working or processing carried out there goes beyond the operations referred to in Article 6.
3. Without prejudice to the provisions of Article 2(1), working or processing carried out in the European Union shall be considered as having been carried out in the United Kingdom when the materials obtained undergo subsequent working or processing in the United Kingdom, which goes beyond the operations referred to in Article 6.
4. For cumulation provided in paragraphs 1 and 2, when the working or processing carried out in the United Kingdom or Chile does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the United Kingdom or Chile only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.
5. For cumulation provided in paragraph 3, when the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the United Kingdom only when the value added there is greater than the value added in any one of the other countries or territories.
6. The cumulation provided for in this Article will apply provided that:

- a. the countries involved in the acquisition of the originating status and the country of destination have arrangements on administrative cooperation which ensure the correct implementation of this Article; and
- b. materials and products have acquired originating status in application of the same rules of origin as provided in this Annex.

#### Article 4

##### ***Wholly obtained products***

1. The following shall be considered as wholly obtained in the United Kingdom or in Chile:
  - a. mineral products extracted from their soil or from their seabed;
  - b. vegetable products harvested there;
  - c. live animals born and raised there;
  - d. products from live animals raised there;
  - e. products obtained by hunting conducted there;
  - f. products of sea fishing, hunting and other products taken from the sea by their vessels;
  - g. products made aboard their factory ships exclusively from products referred to in (f);
  - h. used articles collected there fit only for the recovery of raw materials or for use as waste;
  - i. waste and scrap resulting from manufacturing operations conducted there;
  - j. products extracted from marine soil or subsoil outside the territorial seas provided that they have sole rights to work the soil or subsoil;
  - k. goods produced there exclusively from the products specified in (a) to (j).
2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
  - a. which are registered or recorded in the United Kingdom or Chile; and
  - b. which sail under the flag of the United Kingdom or Chile.
3. In addition to the requirements laid down in paragraph 2, products obtained under paragraph 1(f) and (g) shall be considered as wholly obtained in the United Kingdom or Chile when 'their vessels' and 'their factory ships':
  - a. are owned:
    - i. to an extent of at least 50 per cent by nationals of the United Kingdom, Member States of the European Union or Chile; or
    - ii. by a partnership or limited company with its head office in the United Kingdom, one of the Member States of the European Union or Chile, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the United Kingdom, Member

States of the European Union or Chile, and of which at least half the capital belongs to those States or to public bodies or nationals of the said States; or

- iii. by a company other than those referred to in (ii) with its head office in the United Kingdom, one of the Member States of the European Union or Chile, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the United Kingdom, Member States of the European Union or Chile;

and

- b. of which the master and at least 75 per cent of the crew, officers included, are nationals of the United Kingdom, a Member State of the European Union or Chile.

## Article 5

### ***Sufficiently worked or processed products***

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II are fulfilled.

The conditions referred to above indicate, for all products covered by the United Kingdom-Chile 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.

Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in Appendix II is used in the manufacture of another product, the conditions applicable to the resulting product do not apply to the incorporated product, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, the products which are not wholly obtained and listed in Appendix II (a) are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II (a) are fulfilled. The provisions of this paragraph shall apply for three years following the entry into force of the United Kingdom-Chile Agreement.

3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Appendix I or Appendix II(a), should not be used in the manufacture of a product may nevertheless be used, provided that:

- a. their total value does not exceed 10 per cent of the ex-works price of the product;
- b. any of the percentages given in Appendix II or in Appendix II(a) for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

Without prejudice to notes 5 and 6 of Appendix I, this paragraph shall not apply to products falling within chapters 50 to 63 of Part Two, Section 1, of the Tariff of the United Kingdom.

4. Paragraphs 1, 2 and 3 shall apply except as provided in Article 6.

## Article 6

### ***Insufficient working or processing***

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- a. preserving operations to ensure that the products remain in good condition during transport and storage;
  - b. breaking-up and assembly of packages;
  - c. washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - d. ironing or pressing of textiles;
  - e. simple painting and polishing operations;
  - f. husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - g. operations to colour sugar or form sugar lumps;
  - h. peeling, stoning and shelling, of fruits, nuts and vegetables;
  - i. sharpening, simple grinding or simple cutting;
  - j. sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
  - k. simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - l. affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - m. simple mixing of products, whether or not of different kinds;
  - n. simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - o. operations whose sole purpose is to ease loading;
  - p. a combination of two or more operations specified in subparagraphs (a) to (o);
  - q. slaughter of animals.
2. All operations carried out either in the United Kingdom or in Chile on a given product shall be considered 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 Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Goods Classification Table made under the Customs Tariff (Establishment) Regulations 2019 (“Goods Classification Table”).

Accordingly, it follows that:

- a. when a product composed of a group or assembly of articles is classified under the terms of the Goods Classification Table in a single heading, the whole constitutes the unit of qualification;
- b. when a consignment consists of a number of identical products classified under the same heading of the Goods Classification Table, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of 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. Any other packaging shall not be included for the purposes of determining origin.

#### Article 8

##### *Accessories, spare parts and tools*

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle:

— which are part of the normal equipment and included in the price thereof; or

— which are not separately invoiced,

shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### Article 9

##### *Sets*

Sets, as defined in General Rule 3 of Part Two, Section 1, of the Tariff of the United Kingdom, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent 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 following which might be used in its manufacture:

- a. energy and fuel;
- b. plant and equipment;
- c. machines and tools;
- d. goods which do not enter and which are not intended to enter into the final composition of the product.

## TITLE III

### TERRITORIAL REQUIREMENTS

#### Article 11

##### *Principle of territoriality*

1. Except as provided for in Article 3a, the conditions set out in Title II relating to the acquisition of originating status must be fulfilled without interruption in the United Kingdom or in Chile.
2. Except as provided for in Article 3a, if originating goods exported from the United Kingdom or Chile to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - a. the goods returned are the same as those exported; and
  - b. they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

#### Article 12

##### *Direct transport*

1. The preferential treatment provided for under the United Kingdom-Chile Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the United Kingdom and Chile or through the territory of the European Union. However, products may be transported through other territories with transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than adding or affixing marks, labels, or seals; unloading; reloading; or breaking of consignments; or any operation designed to preserve them in good condition.
2. Compliance with paragraph 1 shall be considered as satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities may require the importer to provide evidence of compliance, which shall be given by any appropriate means, such as contractual transport documents, for example bills of lading, or factual or concrete evidence based on marking or numbering of packages, or any evidence related to the goods themselves.
3. This Article is without prejudice to Article 31.

#### Article 13

##### *Exhibitions*

1. Originating products, sent for exhibition in a country other than the United Kingdom or Chile and sold after the exhibition for importation in the United Kingdom or Chile shall benefit on importation from the provisions of the United Kingdom-Chile Agreement provided it is shown to the satisfaction of the customs authorities of the United Kingdom that:

- a. an exporter has consigned these products from the United Kingdom or Chile to the country in which the exhibition is held and has exhibited them there;
  - b. the products have been sold or otherwise disposed of by that exporter to a person in the United Kingdom or Chile;
  - c. the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
  - d. the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition; and
  - e. the products have remained during the exhibition under customs control.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the United Kingdom in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products.

#### **TITLE IV**

#### **DRAWBACK OR EXEMPTION**

##### Article 14

##### ***Prohibition of drawback of, or exemption from, customs duties***

1. Non-originating materials used in the manufacture of products originating in the United Kingdom or in Chile or in the European Union for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the United Kingdom or Chile to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties, as defined in Article 59 of the United Kingdom-Chile Agreement, applicable in the United Kingdom or Chile to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the United Kingdom-Chile Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

6. The provisions of this Article shall be applied from 1 January 2007.

## TITLE V

### PROOF OF ORIGIN

#### Article 15

##### *General requirements*

1. Products originating in Chile shall, on importation into the United Kingdom, benefit from the United Kingdom-Chile Agreement origin:
  - a. a movement certificate EUR.1, a specimen of which appears in Appendix III;or
  - b. in the cases specified in Article 20(1), a declaration, subsequently referred to as the 'invoice 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 text of the invoice declaration appears in Appendix IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from the United Kingdom-Chile Agreement without it being necessary to submit any of the documents referred to above.

#### Article 16

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

1. A movement certificate EUR.1 shall be issued by the customs authorities or competent governmental authorities of Chile on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. The procedure for the completion of both the movement certificate EUR.1 and the application form is set out in Appendix III.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities or competent governmental authorities of Chile where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. A movement certificate EUR.1 shall be issued by the customs authorities or competent governmental authorities of the United Kingdom or Chile if the products concerned can be considered as products originating in the United Kingdom or Chile and fulfil the other requirements of this Annex.
5. The issuing customs authorities or competent governmental authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities or competent governmental authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the

description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities or competent governmental authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### Article 17

##### ***Movement certificate EUR.1 issued retrospectively***

1. Notwithstanding Article 16(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - a. it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances,
  - or
  - b. it is demonstrated to the satisfaction of the customs authorities or competent governmental authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for his request.
3. The customs authorities or competent governmental authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:  
  
ES 'EXPEDIDO A POSTERIORI'  
  
EN 'ISSUED RETROSPECTIVELY'
5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

#### Article 18

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

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter by stating the reasons for his request may apply to the customs authorities or competent governmental authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued pursuant to paragraph 1 shall be endorsed with one of the following words:  
  
ES 'DUPLICADO'  
  
EN 'DUPLICATE'

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### Article 19

#### ***Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously***

When originating products are placed under the control of a customs office in the United Kingdom or in Chile, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the United Kingdom or Chile. The replacement movement certificate(s) EUR.1 shall be issued by the customs office of first entry in the United Kingdom or in Chile under whose control the products are placed.

#### Article 20

#### ***Conditions for making out an invoice declaration***

1. An invoice declaration as referred to in Article 15(1)(b) may be made out:
  - a. by an approved exporter within the meaning of Article 21;or
  - b. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the United Kingdom or in Chile and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities or competent governmental authorities of Chile, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV. Specific requirements as for the making out of an invoice declaration are set out in Appendix IV.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities or competent governmental authorities of Chile a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice 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 to the customs authorities of the United Kingdom no longer than two years after the importation of the products to which it relates.

## Article 21

### ***Approved exporter***

1. The customs authorities or competent governmental authorities of Chile may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of originating products under the United Kingdom-Chile Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities or competent governmental authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.
2. The customs authorities or competent governmental authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities or competent governmental authorities shall grant to the approved exporter a customs authorisation number, which shall appear on the invoice declaration.
4. The customs authorities or competent governmental authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities or competent governmental 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 22

### ***Validity of proof of origin***

1. A proof of origin as referred to in Article 15(1) shall be valid for ten months from the date of issue in Chile and must be submitted within the said period to the customs authorities of the United Kingdom.
2. Proofs of origin which are submitted to the customs authorities of the United Kingdom after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the United Kingdom may accept the proofs of origin where the products have been submitted to them before the said final date.
4. In accordance with the internal legislation of the United Kingdom, preferential treatment may also be granted, where applicable by repayment of duties, within a period of at least two years from the date of acceptance of the import declaration, where a proof of origin is produced indicating that the imported goods were at that date eligible for preferential tariff treatment.

## Article 23

### ***Submission of proof of origin***

1. Proofs of origin shall be submitted to the customs authorities of the United Kingdom in accordance with the procedures applicable in the United Kingdom. The said authorities may require a translation of a proof of origin, which can be drawn up by the importer. They 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 implementation of the Agreement.

2. The requirements mentioned in paragraph 1 relating to translation and the statement by the importer shall not be systematic and should only be imposed with a view to clarifying the submitted information or to ensuring that the importer endorses the full responsibility for the declared origin.

#### Article 24

##### ***Importation by instalments***

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom classified within Sections XVI and XVII or headings 7308 and 9406 of the same 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 25

##### ***Exemptions from proof of origin***

1. Products sent from private persons to private persons or forming part of travellers' 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 Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or other certificates established by the Universal Postal Union, or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500, in the case of products sent from private persons to private persons or EUR 1 200, in the case of products forming part of travellers' personal luggage.

#### Article 26

##### ***Supporting documents***

The documents referred to in Articles 16(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the United Kingdom or in Chile and fulfil the other requirements of this Annex may consist inter alia of the following:

- a. direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- b. documents proving the originating status of materials used, issued or made out in the United Kingdom or Chile where these documents are used in accordance with the internal legislation;
- c. documents proving the working or processing of materials in the United Kingdom or Chile, issued or made out in the United Kingdom or Chile, where these documents are used in accordance with the internal legislation;

d. movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the United Kingdom or Chile in accordance with this Annex.

#### Article 27

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

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20(3).
3. The customs authorities or competent governmental authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16(2).
4. The customs authorities in the United Kingdom shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them on importation. The customs authorities of Chile must have at their disposal for five years the movement certificates EUR.1 and the invoice declarations submitted to them on importation.

#### Article 28

##### ***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 office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious 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 29

##### ***Amounts expressed in euro***

1. For the application of the provisions of Article 20(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the United Kingdom or Chile equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated by October 15th, and shall apply from January 1st, the following year. The Parties shall notify each other of the relevant amounts.”
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the

conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent 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.

## **TITLE VII**

### **CEUTA AND MELILLA**

#### Article 30

##### ***Application of this Reference Document***

The term 'European Union' used in this Reference Document does not cover Ceuta and Melilla.

## **TITLE VIII**

### **FINAL PROVISIONS**

#### Article 31

##### ***Transitional provision for goods in transit or storage***

The provisions of the United Kingdom-Chile Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of the United Kingdom-Chile Agreement are either in transit or are in the United Kingdom or in Chile in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the United Kingdom, within four months of the said date, of a movement certificate EUR.1 issued retrospectively by the customs authorities or competent governmental authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 12.

#### Article 32

##### ***The Principality of Andorra***

1. Products originating in the Principality of Andorra, meeting the conditions of Article 3a(6)(b) and falling within Chapters 2 to 97 of the Goods Classification Table shall be accepted by the United Kingdom and Chile as originating in the European Union.
2. This Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

#### Article 33

##### ***The Republic of San Marino***

1. Products originating in the Republic of San Marino, meeting the conditions of Article 3a(6)(b) shall be accepted by the United Kingdom and Chile as originating in the European Union.
2. This Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

## APPENDIX I

### Introductory notes to the list in Appendix II and Appendix II(a)

**Note 1:**

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

**Note 2:**

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

2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Goods Classification Table, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

**Note 3:**

3.1. The provisions of Article 5 of this Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the United Kingdom or in Chile.

*Example:*

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

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

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression ‘Manufacture from materials of any heading’, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

*Example:*

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

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

*Example:*

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

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

*Example:*

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

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of

the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

**Note 4:**

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

**Note 5:**

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,

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

*Example:*

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

*Example:*

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

*Example:*

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

*Example:*

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

5.3. In the case of products incorporating ‘yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped’, this tolerance is 20 % in respect of this yarn.

5.4. In the case of products incorporating ‘strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm,

sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 % in respect of this strip.

**Note 6:**

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

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

**Note 7:**

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process<sup>1</sup>;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266—59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 27 07 , 2713 to 2715 , ex 29 01 , ex 29 02 and ex 34 03 , simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

7.4. Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheading Nos 2710 11 to 2710 99 , 2711 11 , 2711 12 to 2711 19 , 2711 21 and 2711 29 (other than propane of a purity of 95 % or more) to obtain:  
 isolated high-purity hydrocarbons (90 % or more in the case of olefins and 95 % or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons;  
 only those process by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far as this concerns xylenes, ethylbenzene is included with xylene isomers;  
 products of subheading Nos 2707 10 to 2707 30 , 2707 50 and 2710 11 to 2710 99 ,  
 with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90 % by the volume (including losses) distil by the ASTM D 86—67 method (reapproved 1972);  
 (b) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90 % by volume (including losses) distil by the ASTM D 86—67 method (reapproved 1972).

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<sup>1</sup> See introductory note 7.4.

## APPENDIX II

### List of working or processing required to be carried out on non-originating materials in order for the product manufactured to obtain originating status

Commodity Code heading	Description of product	Working or processing carried out on non-originating materials which confers originating status
(1)	(2)	(3) or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex Chapter 4	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	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

	containing added fruit, nuts or cocoa		
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 05 02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: —all the materials of Chapter 6 used are wholly obtained, and —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: —all the fruit and nuts used are wholly obtained, and —the value of all the materials of Chapter 8 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 09 10	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 11 06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains,	Manufacture in which all the materials of Chapter 12 used are wholly obtained	

	seeds and fruit; industrial or medicinal plants; straw and fodder		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	— Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 :		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203 , 0206 or 0207 or bones of heading 0506	
	— Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 :		

	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201 , 0202 , 0204 or 0206 or bones of heading 0506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 15 05	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	— Sesua, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	— Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	

1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: —all the materials of Chapter 2 used are wholly obtained, and —all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: —all the materials of Chapters 2 and 4 used are wholly obtained, and —all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: —from animals of Chapter 1, and/or —in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 17 01	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	— Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	— Other sugars in solid form, containing added	Manufacture in which the value of all the materials of Chapter 17 used does not	

	flavouring or colouring matter	exceed 30 % of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are originating	
ex 17 03	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:		
	— Malt extract	Manufacture from cereals of Chapter 10	
	— Other	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	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and — all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or 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 (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion	Manufacture from materials of any heading, except those of Chapter 11	

	wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 20 01	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 20 04 and ex 20 05	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — 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 20 08	— Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801 , 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	— Other except for fruit and nuts cooked otherwise than by steaming or boiling in	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	

	water, not containing added sugar, frozen	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		
	— Citrus juices	Manufacture: — all the citrus fruits used are wholly obtained, — the value of any 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 classified within a heading other than 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	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: — from materials of any heading, except that of the product, and — in which all the chicory used is wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	

	— Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 21 04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	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 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, and — in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food	Manufacture from materials of any heading, except that of the product	

	industries; prepared animal fodder; except for:		
ex 23 01	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	
ex 23 03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 23 06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 24 03	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	
ex 25 04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	

ex 25 15	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 25 16	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 25 18	Calcined dolomite	Calcination of dolomite not calcined	
ex 25 19	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 25 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	
ex 25 24	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 25 25	Mica powder	Grinding of mica or mica waste	
ex 25 30	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents,	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a	

	being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 27 09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals, organic or inorganic compounds, of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 28 05	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 28 11	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does

			not exceed 40 % of the ex-works price of the product
ex 28 33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 28 40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 29 01	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 29 02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

ex 29 05	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 29 32	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of 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 29 39	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera 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:		
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

	forms or packings for retail sale		
	— Other		
	— — Human blood	Manufacture from materials of any heading, including other materials of heading 3002 . However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002 . However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002 . However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002 . However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Other	Manufacture from materials of any heading, including other materials of heading 3002 . However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002 , 3005 or 3006 ):		
	— Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 or 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— Other	Manufacture:	

		<p>—from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</p> <p>—in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 30 06	Waste pharmaceuticals specified in note 4(k) to this chapter	The origin of the product in its original classification shall be retained	
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 31 05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus 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	<p>Manufacture:</p> <p>—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</p> <p>—in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	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 32 01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes <sup>(3)</sup>	Manufacture from materials of any heading, except headings 3203 , 3204 and 3205 . However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpenic or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(4)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 34 03	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, black wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does

			not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified 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 35 07	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 heading 3701 or 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 heading 3701 or 3702 . However, materials of heading 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of heading 3701 or 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 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 38 01	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes  — Graphite in paste form being a mixture of more than 90 % by weight of graphite with mineral oils	Manufacture in which the value of all the material used does not exceed 50 % of the ex-works price of the product  Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 38 03	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 38 05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 38 06	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 38 07	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing more than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006 ; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	— Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	— Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<p>— The following of this heading:</p> <p>— — Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>— — Naphtenic acids, their water-insoluble salts and their esters</p> <p>— — Sorbitol other than that of heading 2905</p> <p>— — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>— — Ion exchangers</p> <p>— — Getters for vacuum tubes</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

	<p>— — Alkaline iron oxide for the purification of gas</p> <p>— — Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>— — Sulphonaphthenic acids, their water-insoluble salts and their esters</p> <p>— — Fusel oil and Dippel's oil</p> <p>— — Mixtures of salts having different anions</p> <p>— — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>		
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 39 07 and 39 12 for which the rules are set out below:		
	— Addition of homopolymerisation products in which a single monomer content is more than 99 % by weight to the total polymer content	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works

			price of the product
ex 39 07	— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(5)</sup>	
	— Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 39 16, ex 39 17, ex 39 20 and ex 39 21, for which the rules are set out below:		
	— Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other:		
	— — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

	— — Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 39 16 and ex 39 17	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 39 20	— Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 39 21	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 40 01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	— Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those of heading 4011 and 4012	
ex 40 17	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	
ex 41 02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not leather prepared	Retanning of tanned leather	
		Manufacture from materials of any heading, except that of the product	
4107 , 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 41 14	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4107 , 4112 or 4113 , provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	

ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 43 02	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	
ex 44 03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 44 07	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 44 08	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Slicing, planing, sanding or end-jointing	
ex 44 09	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	— Sanded or end-jointed	Sanding or end-jointing	
	— Beadings and mouldings	Beading or moulding	

ex 44 10 to ex 44 13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 44 15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 44 16	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 44 18	— 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 44 21	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	
ex 48 11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper,	Manufacture from paper-making materials of Chapter 47	

	whether or not put up in boxes		
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	
ex 48 18	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 48 19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 48 20	Letter pads	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 48 23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of heading 4909 or 4911	

4910	Calendars of any kind, printed, including calendar blocks:		
	— Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except those of heading 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 50 03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 50 06	Silk yarn and yarn spun from silk waste	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — the 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 threads	Manufacture from single yarn (7)	
	— Other	— Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the	

		value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(7)</sup> : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	Manufacture from <sup>(7)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 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 <sup>(7)</sup> : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or	

		— paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	Manufacture from <sup>(7)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and barling), provided that the value of the untreated fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(7)</sup> : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	Manufacture from <sup>(7)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or	

		<p>otherwise prepared for spinning,</p> <ul style="list-style-type: none"> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	

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 <sup>(7)</sup> : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	Manufacture from <sup>(7)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(7)</sup> : — 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 <sup>(7)</sup> : — natural fibres, or — chemical materials or textile pulp However:	

		<ul style="list-style-type: none"> <li>— polypropylene filament of heading 5402,</li> <li>— polypropylene fibres of heading 5503 or 5506, or</li> <li>— polypropylene filament tow of heading 5501,</li> </ul> <p>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</p>	
	— Other	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres made from casein, or</li> <li>— chemical materials or textile pulp</li> </ul>	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405 , impregnated, coated, covered or sheathed with rubber or plastics:		
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	— Other	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5605	Metallic 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	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
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	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	

	chenille yarn); loop wale-yarn		
Chapter 57	Carpets and other textile floor coverings:		
	— Of needleloom felt	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading 5402,</li> <li>— polypropylene fibres of heading 5503 or 5506, or</li> <li>— polypropylene filament tow of heading 5501,</li> </ul> <p>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</p> <p>Jute fabric may be used as a backing</p>	
	— Of other felt	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
	— Other	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn or jute yarn,</li> <li>— synthetic or artificial filament yarn,</li> <li>— natural fibres, or</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning</li> </ul> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	— Incorporating rubber thread	Manufacture from single yarn <sup>(7)</sup>	
	— Other	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat</p>	

		setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
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	Wool fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	— Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	— Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent	

		finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5904	Linoleum, whether or 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 <sup>(7)</sup>	
5905	Textile wall coverings:		
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	— Other	Manufacture from <sup>(7)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp C Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902 :		
	— Knitted or crocheted fabrics	Manufacture from <sup>(7)</sup> : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	

	— Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, 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 <sup>(7)</sup> : — coir yarn, — the following materials: — — yarn of polytetrafluoroethylene <sup>(8)</sup> , — — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, — — monofil of polytetrafluoroethylene <sup>(8)</sup> , — — yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide),	

		<ul style="list-style-type: none"> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(8)</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>-- natural fibres,</li> <li>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-- chemical materials or textile pulp</li> </ul>	
	— Other	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn <sup>(7)</sup> <sup>(9)</sup>	
	— Other	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	

ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>(7)</sup> <sup>(9)</sup>	
ex 62 02 , ex 62 04 , ex 62 06 , ex 62 09 and ex 62 11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>(9)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
ex 62 10 and ex 62 16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(9)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	— Embroidered	Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
	— Other	Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup> or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212 :		
	— Embroidered	Manufacture from yarn <sup>(9)</sup> or	

		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
	— Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(9)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup>	
	— Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture from yarn <sup>(9)</sup>	
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 <sup>(7)</sup> : natural fibres, or — chemical materials or textile pulp	
	— Other:		
	— Embroidered	Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(1010)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	— — Other	Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>(7)</sup> : — 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 <sup>(7)</sup> <sup>(9)</sup> : — natural fibres, or — chemical materials or textile pulp	
	— Other	Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup>	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including inners whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	

6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 68 03	Articles of stone or of agglomerated slate	Manufacture from worked slate	
ex 68 12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 68 14	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	

ex 70 03 , ex 70 04 and ex 70 05	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003 , 7004 or 7005 , bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>11</sup> (11) SEMII — Semiconductor Equipment and Materials Institute Incorporated.	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 product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used	

	that of heading 7010 or 7018 )	does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 70 19	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 71 01	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the material used does not exceed 50 % of the ex-works price of the product	
ex 71 02 , ex 71 03 and ex 71 04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106 , 7108 and 7110	Precious metals: Unwrought	Manufacture from materials of any heading, except those of heading 7106 , 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106 , 7108 or 7110 or Alloying of precious metals of heading 7106 , 7108 or 7110 with each other or with base metals	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 71 07 , ex 71 09 and ex 71 11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	

7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from material of heading 7201 , 7202 , 7203 , 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 72 18 , 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 72 24 , 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206 , 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 73 01	Sheet piling	Manufacture from materials of heading 7206	

7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304 , 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206 , 7207 , 7218 or 7224	
ex 73 07	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712 ), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 7406 ) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 73 15	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 73 21	Cooking appliances and plate warmers:		
	— For gas fuel or for both gas and other fuels	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 74	Copper and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	— Refined copper	Manufacture from materials of any heading, except that of the product	
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy;	Manufacture from materials of any heading, except that of the product	

	unwrought nickel; nickel waste and scrap		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 76 16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: —from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the Goods Classification Table		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	— Refined lead	Manufacture from 'bullion' or 'work' lead	
	— Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	— Other base metals, unwrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools	Manufacture: —from materials of any heading, except that of the product, and	

	(for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 82 11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208)	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives, manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 83 02	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 83 06	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, 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
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 84 04	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of heading 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	with the engines of heading 8407 or 8408		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 84 13	Rotary positive displacement pumps	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 84 14	Industrial fans, blowers and the like	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating	Manufacture:	Manufacture in which the

	or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 :	<ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Combined refrigerators-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Freezers and compression type units whose condensers are heat-exchangers	<p>Manufacture :</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Furniture designed to receive refrigerating or freezing equipment	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Other parts of refrigerators	Manufacture in which the value of all the materials used does not exceed 35 % of the ex-works price of the product	
ex 84 19	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of heading 8431 used	Manufacture in which the value of all the materials used does

		does not exceed 10 % of the ex-works price of the product	not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 84 31	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 84 48	Auxiliary machinery for use with machines of headings 8444 or 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing		

	machines of heading 8440 ; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, —the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and —the thread-tension, crochet and zigzag mechanisms used are originating	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8473	Office machines (such as typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) and 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	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 84 81	Taps, cocks, valves and similar appliances for pipes, boiler fittings, tanks, vats or the like, including pressure reducing valves and thermostatically controlled valves:		

	— Other appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, inductors, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electric machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of heading 8503 used	Manufacture in which the value of all the materials used does

		does not exceed 10 % of the ex-works price of the product	not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 85 04	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 85 09	Vacuum cleaners, including dry and wet vacuum cleaners; floor polishers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophone	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 85 18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus,	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —the value of all the non-originating materials used does not exceed the	Manufacture in which the value of all the materials used does

	not incorporating a sound recording device	value of all the originating materials used	not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use, solely or principally with the apparatus of heading 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	— Matrices and masters for the production of records	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: Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	— transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or	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	Manufacture in which the value of all the materials used does not exceed

	reproducing apparatus or a clock	value of all the originating materials used	25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	— Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the

	two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	—within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	materials used does not exceed 30 % of the ex-works price of the product
ex 85 41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture in which: —the value of all the materials used does not exceed 40 % of the ex-works price of the product, and —within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546 ; electrical conduit tubing and joints therefor of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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-	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	mechanical) traffic signalling equipment of all kinds; except for:		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, docks or at or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

	— With reciprocating internal combustion piston engine of a cylinder capacity:		
	— — Not exceeding 50 cm <sup>3</sup>	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 20 % of the ex-works price of the product
	— — Exceeding 50 cm <sup>3</sup>	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 87 12	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and	Manufacture in which the value of all

		—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 88 04	Rotocycle	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works

			price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of 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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

ex 90 05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: —from materials of any heading, except that of the product, —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90 06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: —from materials of any heading, except that of the product, —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: —from materials of any heading, except that of the product, —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: —from materials of any heading, except that of the product, —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90 14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	— Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture:	Manufacture in which the

		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	value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014 , 9015 , 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters), microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the

			ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015 ; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028 ; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; photographic projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which:	Manufacture in which the

		<ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>—within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch case, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—from materials of any heading, except that of the product, and</li> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—from materials of any heading, except that of the product, and</li> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

			price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical Instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 94 01 and ex 94 03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: —the value of the cloth does not exceed 25 % of the ex-works price of the product, and —all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

	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		
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	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 95 06	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product	
ex 96 01 and ex 96 02	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product	
ex 96 03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	

9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: —from materials of any heading, except that of the product, and —in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 96 13	Lighters with piezo-ignition	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 96 14	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

- (<sup>1</sup>) For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.
- (<sup>2</sup>) For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.
- (<sup>3</sup>) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (<sup>4</sup>) A ‘group’ is regarded as any part of the heading separated from the rest by a semicolon.
- (<sup>5</sup>) In the case of the products composed of materials classified within both headings 3901 to 3906 , on the one hand, and within headings 3907 to 3911 , on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (<sup>6</sup>) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to the haze factor is less than 2%.
- (<sup>7</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>8</sup>) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (<sup>9</sup>) See Introductory Note 6.
- (<sup>10</sup>) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (<sup>11</sup>) SEMII — Semiconductor Equipment and Materials Institute Incorporated.

## APPENDIX II(a)

### List of working or processing required to be carried out on non-originating materials in order for the product manufactured to obtain originating status

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5509 and 5511	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale; yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufacture from ( <sup>1</sup> ): — silk or silk waste, carded or combed or otherwise prepared for spinning, — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product — natural fibres, not carded or combed or otherwise prepared for spinning, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials
ex 58 07	Non-woven labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	Manufacture from ( <sup>1</sup> ): — yarn, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such

		as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 87 12	— Bicycles without ball bearings	
	— Other	
	— — Bicycles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
(1) For special conditions relating to products made of a mixture of textile materials, see introductory Note 5.		

### APPENDIX III

#### Specimen of movement certificate eur.1 and application for a movement certificate eur.1

##### Printing instructions

- Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- The customs authorities or the competent governmental authorities of the United Kingdom and of Chile may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

##### Procedure for completion

The exporter or his authorised representative shall fill out both the movement certificate EUR.1. and the application form. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters.

The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

Withdrawn



<b>13. REQUEST FOR VERIFICATION, to:</b>	<b>14. RESULT OF VERIFICATION</b>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office or the competent governmental authority indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>..... (*) Insert X in the appropriate box.</p>

**NOTES**

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

Withdrawn

**APPLICATION FOR A MOVEMENT CERTIFICATE**

<b>1. Exporter</b> <i>(name, full address, country)</i>	<b>EUR.1 No A 000.000</b>		
	See notes overleaf before completing this form		
<b>3. Consignee</b> <i>(name, full address, country) (Optional)</i>	<b>2. Application for certificate used in preferential trade between</b> ..... and ..... <i>(insert appropriate countries, group of countries or territories)</i>		
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> <i>(Optional)</i>	<b>7. Remarks</b>		
<b>8. Item number; marks and numbers; number and kind of packages <sup>(1)</sup>; description of goods <sup>(2)</sup></b>	<b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> <i>(Optional)</i>	
<sup>(1)</sup> If goods are not packed, indicate number of articles or state "in bulk" as appropriate. <sup>(2)</sup> It may include the tariff classification of the goods at a heading (four digits code) level.			

Withdrawn



## APPENDIX IV

### Invoice declaration

#### Specific requirements as for the making out of an invoice declaration

An invoice declaration, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the domestic law of the exporting Party. If the declaration is handwritten, it shall be written in ink in printed characters. The invoice declaration must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

#### Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera o de la autoridad gubernamental competente no ... <sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>(2)</sup>.

#### English version

The exporter of the products covered by this document (customs or competent governmental authorisation No ... <sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ... preferential origin <sup>(2)</sup>.

... <sup>(3)</sup>

(Place and date)

... <sup>(4)</sup>

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

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<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated.

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

<sup>(4)</sup> See Article 20(5) of this Annex. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.