

ANNEX II

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

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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
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 must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
Chapter 6	Live trees and other plants	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 9 0901 0902 ex 0910	Coffee, tea, mate and spices; except for: Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion Tea, whether or not flavoured Mixtures of spices	Manufacture in which all the materials of Chapter 9 used must be wholly obtained Manufacture from materials of any heading Manufacture from materials of any heading Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11 ex 1106	Products of the milling industry; malt; starches; inulin; wheat gluten; except for: Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used must be wholly obtained Drying and milling of leguminous vegetables of heading 0708	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301 1302	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - mucilages and thickeners, modified, derived from vegetable products - other	Manufacture in which the value of any materials of heading 1301 used may not exceed 50 % of the ex-works price of the product Manufacture from non-modified mucilages and thickeners	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 15 1501	<p>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:</p> <p>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</p> <ul style="list-style-type: none"> - fats from bones or waste - other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503: - fats from bones or waste - other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - solid fractions - other	Manufacture from materials of any heading, including other materials of heading 1504	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: - solid fractions - other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions: - soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1516	<ul style="list-style-type: none"> - solid fractions, except for that of jojoba oil - other 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 from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 2 used must be wholly obtained, and - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 must be wholly obtained, and - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16 1604 and 1605	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture from animals of Chapter 1 Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any 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 - other sugars in solid form, flavoured or coloured	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1703	- other Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used must already be originating	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
		Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1902	<ul style="list-style-type: none"> - malt extract - other <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1903	<p>- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, and - all the materials of Chapters 2 and 3 used must be wholly obtained <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and its derivatives and <i>Zea indurata</i> maize) used must be wholly obtained, and - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20 ex 2001 ex 2004 and ex 2005	Preparations of vegetables, fruit, nuts or other parts of plants; except for: 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 Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any 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, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirit	Manufacture in which the value of 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	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2009	<p>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</p> <p>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</p>	<p>Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than 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 in which: - all the materials used are classified within a heading other than that of the product, and - all the chicory used must be 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 in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2104	<p>- mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p>	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 not classified within heading 2207 or 2208, and - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading 2207 or 2208, and - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	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 must be wholly obtained	
ex 2306	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 must be wholly obtained	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating, and - all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24 ex 2402 ex 2403	Tobacco and manufactured tobacco substitutes; except for: Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes Smoking tobacco	Manufacture in which all the materials of Chapter 24 used must be wholly obtained Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	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 2516	Granite, porphyry, basalt, sandstone and other monumental and 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 2518	Calcined dolomite	Calcination of uncalcined dolomite	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	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 products	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2710	Petroleum oils and oils obtained from bituminous minerals, 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	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

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

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

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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products</p>
ex 2805	‘Mischmetall’	<p>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</p>	
ex 2811	Sulphur trioxide	<p>Manufacture from sulphur dioxide</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	
ex 2852	Mercury compounds of 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 may not exceed 20 % of the ex-works price of the product	
	Mercury compounds of 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 may not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<p>Mercury compounds of 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</p> <p>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2915 ex 2932 2933	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may 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 products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may 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 products
293980	Alkaloids of non-plant origin		
	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 may 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 products
	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may 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 products
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<p>- products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- other:</p> <p>-- human blood</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<p>-- animal blood prepared for therapeutic or prophylactic uses</p> <p>-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>-- haemoglobin, blood globulins and serum globulins</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<p>-- other</p> <p>Heterocyclic compounds with nitrogen hetero-atom(s) only</p> <p>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may 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 products</p>
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may 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 products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3003 and 3004	Medicaments (excluding goods of headings 3002, 3005 or 3006): - obtained from amikacin of heading 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing 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	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their 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 products

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

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

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A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3404	Artificial waxes and prepared waxes: - with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - 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 <p>However, these materials may be used provided their 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 products</p>
ex Chapter 35	Albuminoidal substances; modified starches; enzymes; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - starch ethers and esters - other	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 products
ex 3507	Prepared enzymes not elsewhere specified or included	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 products
		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3702	<p>- Instant print film for colour photography</p> <p>- other</p> <p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p>	<p>Manufacture in which all the materials used are classified in a heading other than headings 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % 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 products</p>
		<p>Manufacture in which all the materials used are classified in a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value, taken together, 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 products</p>
		<p>Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than 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 products
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3803	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils Refined tall oil	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3805	Spirits of sulphate turpentine, purified	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3806	Ester gums	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 products
		Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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.	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3812	<p>- other</p> <p>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	
3813	<p>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	
3814	<p>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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 products	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - the following of this heading: <ul style="list-style-type: none"> -- prepared binders for foundry moulds or cores based on natural resinous products -- naphthenic acids, their water-insoluble salts and their esters -- sorbitol other than that of heading 2905 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 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 products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> -- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- ion exchangers -- getters for vacuum tubes -- alkaline iron oxide for the purification of gas -- ammoniacal gas liquors and spent oxide produced in coal gas purification -- sulphonaphthenic acids, their water-insoluble salts and their esters -- fusel oil and Dippel's oil -- mixtures of salts having different anions -- copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3826	- other Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	Plastics in primary forms, waste, parings and scrap of plastics. except for headings ex 3907 and 3912 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - other	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the value of the ex-works price of the product ¹ 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 ¹	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

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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.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3907	<p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product¹</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - other:	Manufacture in which the value of any 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> -- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- ion exchangers -- getters for vacuum tubes -- alkaline iron oxide for the purification of gas -- ammoniacal gas liquors and spent oxide produced in coal gas purification -- sulphonaphthenic acids, their water-insoluble salts and their esters -- fusel oil and Dippel's oil -- mixtures of salts having different anions -- copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials classified within the same heading as the product 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 products
ex 3920	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium Manufacture in which the value of any materials classified in the same heading as the product 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3921 3922 to 3926	Foils of plastic, metallised Articles of plastics	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹ Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
ex Chapter 40 ex 4001	Rubber and articles thereof; except for: Laminated slabs of crepe rubber for shoes	Manufacture in which all the materials used are classified within a heading other than that of the product Lamination of sheets of natural rubber	

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4012 ex 4017	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - retreaded pneumatic, solid or cushion tyres, of rubber - other Articles of hard rubber	Retreading of used tyres Manufacture from materials of any heading, except those of heading 4011 or 4012 Manufacture from hard rubber	
ex Chapter 41 ex 4102	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on	Manufacture in which all the materials used are classified within a heading other than that of the product Removal of wool from sheep or lamb skins, with wool on	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than 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	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43 ex 4302 4303	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - plates, crosses and similar forms - other Articles of apparel, clothing accessories and other articles of furskin	Manufacture in which all the materials used are classified within a heading other than that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 44	Wood and articles of wood; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: - sanded or finger-jointed - beadings and mouldings	Sanding or finger-jointing Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	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	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	- Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 45 4503 Chapter 46	Cork and articles of cork; except for: Articles of natural cork Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
		Manufacture from cork of heading 4501	
		Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4811	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, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4819 ex 4820 ex 4823	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres Letter pads Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture from paper-making materials of Chapter 47</p>	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 - other		

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

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

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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 52 5204 to 5207	Cotton; except for: Yarn and thread of cotton	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> - paper-making materials 	

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

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

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5309 to 5311	Woven fabrics of vegetable textile fibres; other woven fabrics of paper yarn	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

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

1

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5407 and 5408	Woven fabrics of man-made filament yarn	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

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

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - needleloom felt - other 	<ul style="list-style-type: none"> Manufacture from¹: - natural fibres, or - chemical materials or textile pulp 	
		<ul style="list-style-type: none"> Manufacture from¹: - natural fibres, - man-made staple fibres, or - chemical materials or textile pulp 	

1

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

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

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

¹

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

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

¹

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

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

¹

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

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

¹

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

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

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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	

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹	
5905	Textile wall coverings.	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5906	Rubberised textile fabrics, other than those of heading 5902	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	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) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5909 to 5911	<p>- Other</p> <p>Textile articles of a kind suitable for industrial use:</p> <p>- Polishing discs or rings other than of felt of heading 5911</p> <p>- 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</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
		<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	
		<p>Manufacture from yarn¹</p>	

¹

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

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

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- embroidered	Manufacture from yarn ^{1 2}	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹
	- other	Manufacture from yarn ^{1 2}	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product

¹ See Introductory Note 6.

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6217	<p>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - embroidered - fire-resistant equipment of fabric covered with foil of aluminised polyester 	<p>Manufacture from yarn¹</p> <p>Manufacture from yarn¹</p>	<p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product¹</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product¹</p>

¹ See Introductory Note 6.

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

¹ See Introductory Note 6.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- other: -- embroidered	Manufacture from yarn ^{1,2}	Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6305	-- other Sacks and bags, of a kind used for the packing of goods.	Manufacture from yarn ^{1 2} Manufacture from yarn ¹	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Manufacture from fabric	
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 products	

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

² 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.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths 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 their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64 6406	Footwear, gaiters and the like; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
ex Chapter 65 6505	Headgear and parts thereof; except for: 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; Hairnets of any material, whether or not lined or trimmed	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-sticks, garden umbrellas and similar umbrellas)	Manufacture in which all the materials used are classified within a heading other than 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 products	

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

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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹ - other	Manufacture from materials of heading 7006	
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	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
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 in which all the materials used are classified within a heading other than that of the product	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

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71 ex 7101 ex 7102, ex 7103 and ex 7104	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: Natural or cultured pearls, graded and temporarily strung for convenience of transport Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which all the materials used are classified within a heading other than 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 products Manufacture from unworked precious or semi-precious stones	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7106 7108, and 7110	Precious metals: - unwrought - semi-manufactured or in powder form	Manufacture from materials not classified in heading 7106, 7108 or 7110 Manufacture from unwrought precious metals	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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7107, ex 7109 and ex 7111	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 products	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials 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	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7218, 7219 to 7222 7223 ex 7224, 7225 to 7228 7229	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel Wire of stainless steel Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; hollow drill bars and rods, of alloy or non-alloy steel Wire of other alloy steel	Manufacture from ingots or other primary forms of heading 7218 Manufacture from semi-finished materials of heading 7218 Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 Manufacture from semi-finished materials of heading 7224	
ex Chapter 73 ex 7301	Articles of iron or steel; except for: Sheet piling	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of heading 7206	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
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 ex 7307	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, the value of which does not exceed 35 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7403	Refined copper and copper alloys, unwrought: - refined copper - copper alloys and copper containing elements	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 75 7501 to 7503	Nickel and articles thereof; except for: Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 76 7601	Aluminium and articles thereof; except for: Unwrought aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product 	<p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than 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 - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 78 7801	Lead and articles thereof; except for: Unwrought lead - refined lead - other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79 7901	Zinc and articles thereof; except for: Unwrought zinc	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80 8001	Tin and articles thereof; except for: Unwrought tin	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8002 and 8007 Chapter 81	Tin waste and scrap; other articles of tin Other base metals; cermets; articles thereof: - other base metals, wrought; articles thereof - other	Manufacture in which all the materials used are classified within a heading other than that of the product	
		Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	
		Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83 ex 8302	Miscellaneous articles of metal; except for: Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	base Manufacture in which all the materials used are classified within a heading other than that of the product and Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
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 products	
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 products	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
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 - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - road rollers - other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8430 ex 8431	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 Parts suitable for use solely or principally with road rollers	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % 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 products</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> - sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8456, to 8465 ex 8466	<p>8457 - other</p> <p>Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except:</p> <ul style="list-style-type: none"> - water-jet cutting machines - parts and accessories of water-jet cutting machines 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	
		<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	
		<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8484 ex 8486	<p>Gaskets and similar joints of metal sheeting; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals</p> <p>- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes, and parts and accessories thereof</p> <p>- Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof</p> <p>- Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, and parts and accessories thereof</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof - Moulds, injection or compression types - Lifting, handling, loading or unloading machinery 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 - where, within the above limit, the materials classified in heading 8503 are only used up to a value of 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 products
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 - where, within the above limit, the materials classified within heading 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	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 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8518	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 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 products
8519	Sound 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, and - the value of all the non-originating materials used does not exceed the value of 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8521	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, and - the value of all the non-originating materials used does not exceed the value of 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 products
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8523	<p>Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; - Recorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8523 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Matrices and masters for the production of discs, but excluding products of Chapter 37 - Proximity cards and 'smart cards' with two or more electronic integrated circuits 	<ul style="list-style-type: none"> Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<ul style="list-style-type: none"> Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8525	<p>- 'Smart cards' with one electronic integrated circuit</p> <p>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders;</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 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 products
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8528	<p>Monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</p> <p>- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>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 the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 - suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8535	<p>- Other</p> <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1000 volts</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - 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 the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8536	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 V connectors for optical fibres, optical fibre bundles or cables:</p> <p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 volts</p> <p>- Connectors for optical fibres, optical fibre bundles or cables:</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- of plastics -- of ceramics -- of copper	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8542	Electronic integrated circuits: - monolithic integrated circuits - multichips which are 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, and - where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8544	<p>- other</p> <p>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</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 products	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material 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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8548	<p>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:</p> <ul style="list-style-type: none"> - Electronic microassemblies - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 86 8608	<p>Railway or tramway locomotives, rolling-stock and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
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 products	

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8711	<p>Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> - with reciprocating internal combustion piston engine of a cylinder capacity: -- not exceeding 50 cc 	<p>Manufacture:</p> <ul style="list-style-type: none"> - 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 the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8712	-- exceeding 50 cc	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 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 products
	- 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 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 products
	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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than 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 products
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than 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 products
ex Chapter 90 9001	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: 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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other 	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
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 products	
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 products	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9027 9028	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 Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9029	<p>- Other</p> <p>Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	
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 products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of 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 products
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of 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 products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 9114 are only used up to a value of 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 products
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 products	
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 in which all the materials used are classified within a heading other than 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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified within a heading other than that of the product or</p> <p>manufacture from cotton cloth already made up in a form ready for use of heading 9401 or 9403, provided:</p> <ul style="list-style-type: none"> - its value does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9601 and ex 9602 ex 9603 9605	Articles of animal, vegetable or mineral carving materials 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 (other than roller squeegees). Travel sets for personal toilet, sewing or shoe or clothes cleaning	Manufacture from ‘worked’ carving materials of the same heading Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products 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 their total value does not exceed 15 % of the ex-works price of the set	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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 in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9612 ex 9613 ex 9614	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes Lighters with piezo-igniter Smoking pipes and pipe bowls	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>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</p> <p>Manufacture from roughly shaped blocks</p>	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX II-A TO PROTOCOL 2

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

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

Common provisions

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

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

‘Dérrogation - Annexe II-A du protocole n° 2... - Matières de la position SH n° ... originaires de ... utilisées.’

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

3. Côte d’Ivoire and the Member States of the United Kingdom shall each take the steps necessary to implement this Annex.

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 2	Meat and edible meat offal	All meat and edible offal must be wholly obtained
Chapter 4	Dairy produce; birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained - the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
0812 - 0814	Fruit and nuts, provisionally preserved; fruit, dried, other than that of headings 0801 to 0806; Peel of citrus fruits or melons	Manufacture in which the content of materials of Chapter 8 used does not exceed 30 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
1101 - 1104	Grain mill products	Manufacture from materials of Chapter 10, except rice of heading 1006

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1105 - 1109	Flour, meal, powder, flakes of potatoes, etc.; starches; inulin; wheat gluten	<p>Manufacture in which the content of non-originating materials does not exceed 20 % by weight</p> <p>or</p> <p>Manufacture from materials of Chapter 10, except materials of heading 1006, in which the materials of heading 0710 and of subheading 0710.10 used are wholly obtained</p>
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading
1302	<p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <ul style="list-style-type: none"> - Mucilages and thickeners, modified, derived from vegetable products 	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the products

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading except that of the product
ex 1507 1515	to Vegetable oils and their fractions: - Soya-bean, ground-nut, palm, coconut (copra), palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption, except olive oils of headings 1509 and 1510	Manufacture from materials of any subheading except that of the product
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 from materials classified in a heading other than that of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
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	Manufacture in which: <ul style="list-style-type: none"> - the content of materials of Chapter 11 used does not exceed 20 % of the weight of the final product - the weight of the materials of Chapters 2 and 3 used does not exceed 20 % of the weight of the final product;

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: - with a content of materials of subheading 1108.13 (potato starch) not more than 30 % by weight	Manufacture from materials of any heading except that of the product
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 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 the content of materials of Chapter 11 used does not exceed 20 % by weight - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which the content of materials of Chapter 11 used does not exceed 20 % by weight

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: from materials other than of headings 2002 and 2003	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product <p>or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 70 % of the ex-works price of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 21	Miscellaneous edible preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product <p>or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 70 % of the ex-works price of the product - in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 23	Residues and waste from the food industries; prepared animal fodder	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product └ in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product or Manufacture: - in which the value of all the materials used does not exceed 70 % of the ex-works price of the product └ in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
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:	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>
ex 3404	Artificial waxes and prepared waxes: - with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

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

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

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

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

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - embroidered - other	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹ or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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 Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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

1

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

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 50 % 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 of the set must satisfy the rule which would apply to it if it were not included in the set. However, the value of the non-originating articles must not exceed 35 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
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:	<p>Manufacture in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
7106, 7108 and 7110	<p>Precious metals:</p> <p>- unwrought</p> <p>- semi-manufactured or in powder form</p>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p>

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

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

ANNEX III

FORM FOR MOVEMENT CERTIFICATE EUR.1

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

MOVEMENT CERTIFICATE

1. Exporter (<i>name, full address, country</i>) See notes overleaf before completing this form	EUR.1 No A 000.000		
	2. Certificate used in preferential trade between <p align="center">and</p> (<i>insert appropriate countries or groups of countries or territories</i>)		
3. Consignee (<i>name, full address, country</i>) (<i>optional</i>)	4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination
	6. Transport details (<i>optional</i>)		
7. Remarks			8. Item number; marks, numbers, number and description of goods
9. Gross mass (kg) or other measure (litres, m³, etc.)		10. Invoices (<i>Optional</i>)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory . Place and Date (<i>Signature</i>)		Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the requisite conditions for the issue of this certificate. Place and date (<i>Signature</i>)

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

(2) Fill in only where the regulations of the exporting country or territory so require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office 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>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> <hr/>	<p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>(Signature).....</p>

(*) Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter <i>(name, full address, country)</i>	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between and <i>(insert appropriate countries or groups of countries or territories)</i>		
3. Consignee <i>(name, full address, country) (optional)</i>	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	6. Transport details <i>(optional)</i>		
7. Remarks			
8. Item number; marks, numbers, number and kind of packages ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>	

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the requisite conditions for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾

.....
.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate; and undertake, if required, to agree to any inspection of my accounts and to check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV

ORIGIN DECLARATION

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

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

.....⁽³⁾

(Place and date)

.....⁽⁴⁾

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

-
- 1** When the origin declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
 - 2** Origin of products to be indicated.
 - 3** These indications may be omitted if the information is contained on the document itself.
 - 4** See Article 22(4) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V-A

SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice (1)
were produced in (2) and satisfy the rules of origin governing preferential trade
between Côte d'Ivoire and the United Kingdom.

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

..... (3)
..... (4)
..... (5)

Note

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

(1) - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this
marking entered on the declaration as follows: '..... listed on this invoice and marked were produced .
.....';

- If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of
the document concerned shall be mentioned instead of the word 'invoice'.

(2) The United Kingdom, the European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another
ACP State which has a preferential trade arrangement with the UK. Where Côte d'Ivoire, the EU, an OCT or another
ACP State which has a preferential trade arrangement with the UK is given, reference must also be made to the UK
customs office holding any relevant movement certificate(s) EUR.1 or EUR.2, giving the reference number(s) of the
certificate(s) or form(s) concerned and, if possible, the relevant customs entry number.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

ANNEX V-B

SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice (1) were produced (2) and incorporate the following components or materials which do not originate in the United Kingdom, Côte d'Ivoire, in another ACP State which has a preferential trade arrangement with the UK, in an OCT or in the European Union for preferential trade:

..... (3) (4)

..... (5)

.....

..... (6)

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

..... (7) (8)

..... (9)

Note

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

(1) - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked were produced'.

- If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'.

(2) The United Kingdom, the European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another ACP State that has a preferential trade arrangement with the UK.

(3) A description of the product is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(4) Customs values to be given only if required.

(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

(6) 'and have undergone the following processing in [the United Kingdom] [the European Union] [a Member State of the European Union] [Côte d'Ivoire] [an OCT] [another ACP State that has a preferential trade arrangement with the UK], to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

ANNEX VI

INFORMATION CERTIFICATE

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

1. Supplier ⁽¹⁾	INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the THE UNITED KINGDOM and Côte d'Ivoire							
2. Consignee ⁽¹⁾								
3. Processor ⁽¹⁾	4. State in which the working or processing has been carried out							
6. Customs office of importation ⁽¹⁾	5. For official use							
7. Import document ⁽²⁾ Form: No Series: of <table border="1" style="display: inline-table; vertical-align: middle; margin-left: 10px;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>								
GOODS SENT TO THE STATE OF DESTINATION								
8. Marks, numbers, number and kind of packages	9. Harmonized Commodity Description and Coding System number heading/subheading (HS heading)	10. Quantity ⁽³⁾						
		11. Value ⁽⁴⁾						
IMPORTED GOODS USED								
12. Harmonised Commodity Description and Coding System heading/subheading (HS heading)	13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾					
16. Nature of the working or processing carried out								
17. Remarks								
18. CUSTOMS ENDORSEMENT Declaration certified: Document No..... Form..... Customs office on <table border="1" style="display: inline-table; vertical-align: middle; margin-left: 10px;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> Official stamp (Signature)					19. CONSIGNOR'S DECLARATION I, the undersigned, declare that the information on this certificate is accurate. Done at , <table border="1" style="display: inline-table; vertical-align: middle; margin-left: 10px;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> (Signature)			

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

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

CROSS REFERENCES

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

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

<p>1. Commercial description of the finished product</p> <p>1.1 Customs classification (HS heading)</p>	<p>2. Anticipated annual quantity of exports to the United Kingdom (weight, number of pieces, metres or other unit)</p>
<p>3. Commercial description of third country materials Customs classification (HS heading)</p>	<p>4. Anticipated annual quantity of third country materials to be used</p>
<p>5. Value of third country materials</p>	<p>6. Ex-works value of finished product</p>
<p>7. Origin of third country materials</p>	<p>8. Reasons why the rule of origin for the finished product cannot be fulfilled</p>
<p>9. Commercial description of materials originating in the countries or territories referred to in Article 7 to be used</p>	<p>10. Anticipated annual quantity of materials originating in the countries or territories referred to in Article 7 to be used</p>
<p>11. Value of materials of the countries or territories referred to in Article 7 to be used</p>	<p>12. Working or processing carried out in the countries or territories referred to in Article 7 without obtaining origin</p>
<p>13. Duration requested for derogation from to.....</p>	<p>14. Detailed description of working or processing in Côte d'Ivoire</p>
<p>15. Capital structure of the firm(s) concerned</p>	<p>16. Amount of investments made/foreseen</p>
<p>17. Staff employed/expected</p>	<p>18. Value added by the working or processing in Côte d'Ivoire: 18.1 Labour: 18.2 Overheads: 18.3 Other:</p>
<p>19. Other possible sources of supply for materials</p>	<p>20. Possible developments to overcome the need for a derogation in the future</p>
<p>21. Remarks</p>	

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, 'see annex' must be indicated in the appropriate box.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials used should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: 'third country' means any country which is not referred to in Article 7 of this Protocol.

Box 12: If third country materials have been worked or processed in the countries or territories referred to in Article 7 of this Protocol without obtaining origin, before being further processed in Côte d'Ivoire which is requesting the derogation, indicate the working or processing carried out in the countries or territories referred to in Article 7 of this Protocol.

Box 13: The dates to be indicated are the start and end dates for the period in which EUR.1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of value added in relation to the ex-works price of the product or the monetary amount of value added per unit of product.

Box 19: If alternative sources of materials exist, indicate here what they are and, if possible, the reasons relating to cost or other reasons why they are not used.

Box 20: Indicate possible investment or diversification of sources of supply which makes the derogation necessary for only a limited period of time.

ANNEX VIII
OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol ‘overseas countries and territories’ are the countries and territories listed below:

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

1. Overseas countries and territories of the Kingdom of Denmark:
 - Greenland.

2. Overseas countries and territories of the French Republic:
 - New Caledonia and Dependencies,
 - French Polynesia,
 - Saint Pierre and Miquelon,
 - Saint Barthélemy,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna Islands.

3. Overseas countries and territories of the Kingdom of the Netherlands:
 - Aruba,
 - Bonaire,
 - Curacao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.

4. Overseas countries and territories of the United Kingdom:
 - Anguilla,
 - Bermuda,
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena and Dependencies,
 - British Antarctic Territory,
 - British Indian Ocean Territory,

- Turks and Caicos Islands,
- British Virgin Islands.

ANNEX IX

PRODUCTS REFERRED TO IN ARTICLE 7(4) OF THE PROTOCOL

CN code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: - other: -- other: --- other: ---- other: ----- other:
1806 10 30	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: -- containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: -- containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	Chocolate and other food preparations containing cocoa: - other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- other: --- other

CN code	Description
1901 90 99	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - other: -- other: --- other
2101 12 98	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- other
2101 20 98	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- preparations: --- other
2106 90 59	Food preparations not elsewhere specified or included: - other -- flavoured or coloured sugar syrups: --- other ---- other

CN code	Description
2106 90 98	Food preparations not elsewhere specified or included: - other; -- other; ---other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: – of a kind used in the food or drink industries: -- of the type used in the drink industries: --- preparations containing all flavouring agents characterising a beverage: ---- other: ----- other

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the United Kingdom and Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.
2. Protocol 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the United Kingdom and Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.
2. Protocol 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

concerning a trilateral approach to rules of origin

1. In advance of the conclusion of trade negotiations between the European Union and the United Kingdom, the Parties recognise that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between the Parties and the European Union. This approach would replicate coverage of existing trade flows and allow for continued recognition of originating content from either of the Parties and from the European Union in exports to each other, as per the intention of the EU-Côte d'Ivoire Stepping Stone EPA. In this regard, the Governments of the United Kingdom and Côte d'Ivoire understand that any bilateral arrangement between the Parties represents a first step towards seeking this outcome.
2. In the event that the United Kingdom and the European Union reach agreement on rules of origin appropriate for a trilateral approach, the Parties approve taking the necessary steps, as a matter of urgency, to update this Protocol to reflect a trilateral approach to rules of origin involving the European Union. The necessary steps will be taken in accordance with the procedures of the EPA Committee contained in this Agreement. Should the agreement between the United Kingdom and European Union not include rules of origin suitable for a trilateral approach at entry into force, it is the understanding of both Parties that they will endeavour to pursue appropriate discussions with the European Union.
3. This Joint Declaration will come into effect on the entry into force of the Agreement and will continue in operation until terminated in writing by either the United Kingdom or Côte d'Ivoire. Termination will take effect immediately upon the date of such notification.

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