**RULES OF ORIGIN: SPECIAL RULES FOR DETERMINING NON-PREFERENTIAL ORIGIN**

**Version 1.2, dated 12th April 2023**

**CONTENTS**

**Overview**

**PART ONE: GOODS WHOLLY OBTAINED IN A SINGLE COUNTRY OR TERRITORY**

**PART TWO: OPERATIONS NOT CONSTITUTING AN IMPORTANT STAGE OF MANUFACTURE**

**PART THREE: ACCESSORIES, SPARE PARTS OR TOOLS**

**PART FOUR: PRODUCT SPECIFIC RULES**

 **A. Introductory Notes**

 **B. List of Product Specific Rules**

**Overview:**

1. This document is the Rules of Origin document referred to in regulation 2 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 (“the Origin Regulations”).
2. Goods that fall within a description of goods given in Part One of this document and which satisfy the rule applicable to the goods in that Part, are to be regarded as wholly obtained in a country or territory, in accordance with regulation 8 of the Origin Regulations.
3. Part Two of this document sets out the operations that do not constitute an important stage of manufacture, in accordance with regulation 9 of the Origin Regulations.
4. Goods that are accessories, spare parts or tools and fall within a description of goods in Part Three of this document are to be regarded as originating in a country or territory according to the rule applicable to the goods set out in Part Three, in accordance with regulation 10 of the Origin Regulations.
5. Goods that fall within a description of goods given in Part Four of this document are to be regarded as originating in a country or territory according to the product specific rules in Part Four, in accordance with regulation 11 of the Origin Regulations.
6. In this document, the “Goods Classification Table” and the “Tariff of the United Kingdom” mean the documents referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020.
7. “Goods Classification Table Rules of Interpretation” means the Goods Classification Rules of Interpretation contained in Part Two of the Tariff of the United Kingdom.
8. In this document, unless otherwise specified, words and expressions have the meaning given in the Origin Regulations.
9. This document takes effect from 10 May 2023.

**PART ONE: GOODS WHOLLY OBTAINED IN A SINGLE COUNTRY OR TERRITORY**

*(Regulation 8 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020)*

The following goods shall be regarded as wholly obtained in a single country or territory for the purposes of section 17(2) of the Taxation (Cross-border) Trade Act 2018:

1. mineral products extracted within that country or territory;
2. vegetable products harvested there;
3. live animals born and raised there;
4. products derived from live animals raised there;
5. products of hunting or fishing carried on there;
6. products of sea fishing and other products taken by vessels registered in the country or territory concerned and flying the flag of that country or territory from the sea outside any country’s territorial waters;
7. goods obtained or produced on board factory ships from the products referred to in point (f) originating in that country or territory, provided that such factory ships are registered in that country or territory and fly its flag;
8. products taken from the seabed or subsoil beneath the seabed outside the territorial waters provided that that country or territory has exclusive rights to exploit that seabed or subsoil;
9. waste and scrap products derived from manufacturing operations and used articles, if they were collected there and are fit only for recovery of raw materials;
10. goods produced there exclusively from products specified in points (a) to (i).

**PART TWO: OPERATIONS NOT CONSTITUTING AN IMPORTANT STAGE OF MANUFACTURE**

*(Regulation 9 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020)*

The following shall not be regarded as operations constituting an important stage of manufacture, with the effect that they are not substantial processing that is economically justified for the purposes of conferring non-preferential origin under section 17(3) of the Taxation (Cross-border) Trade Act 2018.

1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and similar operations) or operations facilitating shipment or transport;
2. simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching, washing, cutting up;
3. changes of packing and the breaking-up and assembly of consignments, the simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packaging operations;
4. putting up of goods in sets or ensembles or putting up for sale;
5. affixing of marks, labels or other similar distinguishing signs on products or their packaging;
6. simple assembly of parts of products to constitute a complete product;
7. disassembly or change of use;
8. a combination of two or more operations specified in points (a) to (g).

**PART THREE: ACCESSORIES, SPARE PARTS OR TOOLS**

*(Regulation 10 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020)*

* + - 1. Accessories, spare parts or tools which are delivered with any of the goods listed in Sections XVI, XVII and XVIII of the Goods Classification Table and which form part of its standard equipment shall be deemed to have the same origin as those goods.
			2. Essential spare parts for use with any of the goods listed in Sections XVI, XVII and XVIII of the Goods Classification Table previously discharged from the free circulation procedure in the United Kingdom shall be deemed to have the same origin as those goods if the incorporation of the essential spare parts at the production stage would not have changed their origin.
			3. For the purposes of paragraph 2, essential spare parts shall mean parts which are:
1. components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which has been discharged from the free circulation procedure or previously exported cannot be ensured; and
2. characteristic of those goods; and
3. intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

**PART FOUR: PRODUCT SPECIFIC RULES**

*(Regulation 11 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020)*

**A. INTRODUCTORY NOTES**

**Use of terms**

In this Part:

(a) The term ‘country’ shall be understood to refer to ‘country or territory’.

(b) Methods of obtaining goods include manufacturing, producing, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

(c) References to ‘manufacturing’, ‘producing’ or ‘processing’ goods include any kind of working, assembly or processing operation.

(d) ‘Material’ includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

(e) ‘Originating material’ means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

(f) ‘Non-originating material’ means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

(g) ‘Product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation.

**Value terms**

‘Value’ in connection with a reference to a value not exceeding a given percentage of the ex-works price, means the value of non-originating materials.

‘Ex-works price’ means the price paid or to be paid for the product ready for collection at the manufacturer’s premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

**Complete making up**

The term ‘complete making-up’ used in the List of Product Specific Rules means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

**Application of the rules in this Part**

The rules provided in this Part are to be applied to goods on the basis of their classification in the Goods Classification Table, as well as on further criteria which may be created specifically for the purposes of this Part. A heading or subheading which is further subdivided using such criteria is referred to in this Part as ‘split heading’ or ‘split subheading’. A split heading or split subheading is identified by the addition of alphabetic notation ((a), (b), etc) to the end of the commodity code in the List of Product Specific Rules.

Classification of goods within headings and subheadings of the Goods Classification Table is governed by the Goods Classification Table Rules of Interpretation and any relative Section, Chapter and Subheading Notes in the Goods Classification Table. For the purposes of the identification of a correct split heading or subheading for certain goods in this Part, the Goods Classification Table Rules of Interpretation and any relative Section, Chapter and Subheading notes are to apply, *mutatis mutandis*, unless otherwise specified in this Part.

Reference to a change in classification in the primary rules in the List of Product Specific Rules shall apply only to non-originating materials.

Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.

When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognised in the country in which the materials or goods were commingled.

For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10 % of the ex-works price of the good.

Primary rules laid down at Chapter level (Chapter primary rules) have the same value as primary rules laid down at subdivision level and can be applied alternatively.

Unless otherwise specified in the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020, the rules are to be applied in the following order until a place of origin is determined:

 i. Primary rules, subject to a relevant Chapter Note; followed by

ii. Chapter residual rules, subject to a relevant Chapter residual rule applicable to mixtures.

Where primary rules determine origin by reference to processing, that processing must be economically justified. Processing will be economically justified unless it satisfies the conditions in regulation 4 of the Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020. Where the processing is not economically justified, goods are to be regarded as originating in the country or territory from which originates the greater or greatest proportion by value of the materials within the final composition of the goods. The value of a material is to be determined at the time the material is imported, or, if that value cannot be readily determined, the amount which was paid for the material is to be treated as its value.

The primary rules at subdivision level, when they are based on a change in tariff classification, may be expressed using the following abbreviations.

*CC: change to the chapter in question from any other chapter*

*CTH: change to the heading in question from any other heading*

*CTSH: change to the subheading in question from any other subheading or from any other heading*

*CTHS: change to the split heading in question from any other split of this heading or from any other heading*

*CTSHS: change to the split subheading in question from any other split of this subheading or from any other subheading or heading*

Where the entry in the first column in the List of Product Specific Rules is preceded by an ‘ex’, this signifies that the primary rule in column 3 only applies to the part of that heading or chapter as described in column 2.

**B. LIST OF PRODUCT SPECIFIC RULES**

*SECTION I*

***LIVE ANIMALS; ANIMAL PRODUCTS***

**CHAPTER 2**

**Meat and edible meat offal**

**Chapter note:**

Where the primary rule for headings 0201 until 0206 is not met, the meat (offal) shall be considered as originating in the country where the animals from which it was obtained were fattened or reared for the longest period.

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 0201 | Meat of bovine animals, fresh or chilled. | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. |
| 0202 | Meat of bovine animals, frozen | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. |
| 0203 | Meat of swine, fresh, chilled or frozen. | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering. |
| 0204 | Meat of sheep or goats, fresh, chilled or frozen. | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering. |
| 0205 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering. |
| 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | The origin of the goods of this heading shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering. |

**CHAPTER 4**

**Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included**

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products from headings 0401 to 0404 shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  04 08 | -  Birds’ eggs, not in shell, dried, and egg yolks, dried | The origin of the goods shall be the country where drying took place (after breaking and separation where appropriate) of:— birds’ eggs, in shell, fresh or preserved, falling within Goods Classification Table heading ex  04 07— birds’ eggs, not in shell, other than dried, falling within Goods Classification Table heading ex  04 08— egg yolks, other than dried, falling within Goods Classification Table heading ex  04 08 |

*SECTION II*

***VEGETABLE PRODUCTS***

**CHAPTER 9**

**Coffee, tea, maté and spices**

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
|   | -  Coffee, not roasted: |   |
| 0901 11 | - -  Not decaffeinated | The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state. |
| 0901 12 | - -  Decaffeinated | The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state. |
|   | -  Coffee, roasted |   |
| 0901 21 | - -  Not decaffeinated | CTSH |
| 0901 22 | - -  Decaffeinated | CTSH |

**CHAPTER 11**

**Products of the milling industry; malt; starches; inulin; wheat gluten**

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 1101 | Wheat or meslin flour. | CC |
| 1102 | Cereal flours other than of wheat or meslin. | CC |
| 1103 | Cereal groats, meal and pellets. | CC |
| 1104 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground. | CC |
| 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes. | CC |
| 1106 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 , of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 | CC |
| 1107 | Malt, whether or not roasted. | CC |
| 1108 | Starches; inulin. | CTH |
| 1109 | Wheat gluten, whether or not dried | CTH |

**CHAPTER 14**

**Vegetable plaiting materials; vegetable products not elsewhere specified or included**

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  14 04 | Cotton linters, bleached | The origin of the goods shall be the country where the product is made from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product |

*SECTION IV*

***PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES***

**CHAPTER 17**

**Sugars and sugar confectionery**

**Chapter residual rule applicable to mixtures:**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form | CC |
| 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 | As specified for split headings |
| ex  17 02 (a) | -  Chemically pure lactose, maltose, glucose and fructose | CTHS |
| ex  17 02 (b) | -  Other | CC |
| 1703 | Molasses resulting from the extraction or refining of sugar | CC |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | CTH |

**CHAPTER 20**

**Preparations of vegetables, fruit, nuts or other parts of plants**

**Chapter residual rule applicable to mixtures**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| ex  20 09 | Grape juice | CTH, except from grape must of heading 2204 |

**CHAPTER 22**

**Beverages, spirits and vinegar**

**Chapter residual rule applicable to mixtures**

(1) For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of wine (heading 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) shall be the country of origin of the materials that account for more than 85 % in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  22 04 | Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol | The origin of the goods shall be the country where the grapes were obtained in their natural or unprocessed state. |
| ex  22 05 | Vermouth | Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204 |

*SECTION VI*

***PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES***

**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**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  34 01 | Felt and non-wovens, impregnated, coated or covered with soap or detergent | Manufacture from felt or non-wovens |
| ex  34 05 | Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations | Manufacture from felt or non-wovens |

**CHAPTER 35**

**Albuminoidal substances; modified starches; glues; enzymes**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  35 02 | Dried egg albumin: | Drying (after breaking and separation, where appropriate) of:— birds’ eggs, in shell, fresh or preserved, falling within Goods Classification Table heading ex  04 07— birds’ eggs, not in shell, other than dried, falling within Goods Classification Table heading ex  04 08 or— egg whites, other than dried, falling within Goods Classification Table heading ex  35 02 |

*SECTION VIII*

***RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)***

**CHAPTER 42**

**Articles of leather; saddlery and harness; travel goods, handbags and similar containers; Articles of animal gut (other than silk-worm gut)**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table Code** | **Description of goods** | **Primary rules** |
| ex  42 03 | -  Articles of apparel of leather or of composition leather | Complete making-up |

*SECTION X*

***PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF***

**CHAPTER 49**

**Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| ex  49 10 | Ceramic calendars of any kind, printed, including calendar blocks, decorated. | CTH |

*SECTION XI*

***TEXTILES AND TEXTILE ARTICLES***

**CHAPTER 50**

**Silk**

**Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 5001 | Silk-worm cocoons suitable for reeling. | CTH |
| 5002 | Raw silk (not thrown). | CTH |
| 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | CTH |
| 5004 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5005 | Yarn spun from silk waste, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5006 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | As specified for split headings |
| ex  50 06 (a) | Silk-worm gut | CTH |
| ex  50 06 (b) | Other | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5007 | Woven fabrics of silk or of silk waste | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations. |

**CHAPTER 51**

**Wool, fine or coarse animal hair; horsehair yarn and woven fabric**

**Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5101 | Wool, not carded or combed | As specified for split headings |
| ex  51 01 (a) | -  Greasy, including fleece-washed wool: | CTH |
| ex  51 01 (b) | -  degreased, not carbonized | Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50 % of the ex-works price of the product |
| ex  51 01 (c) | -  carbonized | Manufacture from degreased wool, not carbonized, the value of which does not exceed 50 % of the ex-works price of the product |
| 5102 | Fine or coarse animal hair, not carded or combed. | CTH |
| 5103 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock | As specified for split headings |
| ex  51 03 (a) | carbonized | Manufacture from non-carbonized waste, the value of which does not exceed 50 % of the ex-works price of the product |
| ex  51 03 (b) | other | CTH |
| 5104 | Garnetted stock of wool or of fine or coarse animal hair. | CTH |
| 5105 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | CTH |
| 5106 | Yarn of carded wool, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5107 | Yarn of combed wool, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5108 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5109 | Yarn of wool or of fine animal hair, put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5110 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5111 | Woven fabrics of carded wool or of carded fine animal hair. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5112 | Woven fabrics of combed wool or of combed fine animal hair. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5113 | Woven fabrics of coarse animal hair or of horsehair. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

**CHAPTER 52**

**Cotton**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5201 | Cotton, not carded or combed. | As specified for split headings |
| ex  52 01 (a) | bleached | Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product |
| ex  52 01 (b) | other | CTH |
| 5202 | Cotton waste (including yarn waste and garnetted stock). | CTH |
| 5203 | Cotton, carded or combed. | CTH |
| 5204 | Cotton sewing thread, whether or not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5205 | Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5206 | Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5207 | Cotton yarn (other than sewing thread) put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5208 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5209 | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5210 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5211 | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5212 | Other woven fabrics of cotton. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

**CHAPTER 53**

**Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5301 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | CTH |
| 5302 | True hemp (*Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). | CTH |
| 5303 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). | CTH |
| 5305 | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). | CTH |
| 5306 | Flax yarn. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5307 | Yarn of jute or of other textile bast fibres of heading 5303. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5308 | Yarn of other vegetable textile fibres; paper yarn. | As specified for split headings |
| ex  53 08 (a) | -  Yarn of other vegetable textile fibres | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| ex  53 08 (b) | -  paper yarn | CTH |
| 5309 | Woven fabrics of flax. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5310 | Woven fabrics of jute or of other textile bast fibres of heading 5303. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | As specified for split headings |
| ex  53 11 (a) | Woven fabrics of other vegetable textile fibres | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  53 11 (b) | woven fabrics of paper yarn | CTH |

**CHAPTER 54**

**Man-made filaments; strip and the like of man-made textile materials**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5401 | Sewing thread of man-made filaments, whether or not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5402 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5403 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5404 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5405 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5406 | Man-made filament yarn (other than sewing thread), put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5407 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5408 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

**CHAPTER 55**

**Man-made staple fibres**

**Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5501 | Synthetic filament tow. | Manufacture from chemical materials or textile pulp |
| 5502 | Artificial filament tow. | Manufacture from chemical materials or textile pulp |
| 5503 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | Manufacture from chemical materials or textile pulp |
| 5504 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | Manufacture from chemical materials or textile pulp |
| 5505 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. | Manufacture from chemical materials or textile pulp |
| 5506 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | Manufacture from chemical materials or textile pulp or waste falling within heading 5505 |
| 5507 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | Manufacture from chemical materials or textile pulp or waste falling within heading 5505 |
| 5508 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5509 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5510 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5511 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. | Manufacture from:— natural fibres not carded or combed or otherwise prepared for spinning,— grege silk or silk waste,— chemical materials or textile pulp, or— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinningOrPrinting or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product |
| 5512 | Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5513 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5514 | Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5515 | Other woven fabrics of synthetic staple fibres. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5516 | Woven fabrics of artificial staple fibres. | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |

**CHAPTER 56**

**Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof**

**Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5601 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | Manufacture from fibres |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated. | As specified for split headings |
| ex  56 02 (a) | printed, dyed (including dyed white) | Manufacture from fibresOrPrinting or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations |
| ex  56 02 (b) | Impregnated, coated, covered or laminated | Impregnation, coating, covering, or laminating of felt, unbleached |
| ex  56 02 (c) | -  Other | Manufacture from fibres |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated. | As specified for split headings |
| ex  56 03 (a) | -  Nonwovens: printed, dyed (including dyed white) | Manufacture from fibresOrPrinting or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations |
| ex  56 03 (b) | Impregnated, coated, covered or laminated | Impregnation, coating, covering, or laminating of non-wovens, unbleached |
| ex  56 03 (c) | -  Other | Manufacture from fibres |
| 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. | As specified for split headings |
| ex  56 04 (a) | Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |
| ex  56 04 (b) | -  other | Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached |
| 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. | CTH |
| 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. | CTH |
| 5607 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics | Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament |
| 5608 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | CTH |
| 5609 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included. | Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament |

**CHAPTER 57**

**Carpets and other textile floor coverings**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5701 | Carpets and other textile floor coverings, knotted, whether or not made up. | CTH |
| 5702 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including ‘Kelem’, ‘Schumacks’, ‘Karamanie’ and similar hand-woven rugs. | CTH |
| 5703 | Carpets and other textile floor coverings, tufted, whether or not made up. | CTH |
| 5704 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. | Manufacture from fibres |
| 5705 | Other carpets and other textile floor coverings, whether or not made up. | CTH |

**CHAPTER 58**

**Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806. | As specified for split headings |
| ex  58 01 (a) | -  Fabrics: printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 01 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 01 (c) | -  Other | Manufacture from yarn |
| 5802 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703. | As specified for split headings |
| ex  58 02 (a) | -  Fabrics: printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 02 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 02 (c) | -  Other | Manufacture from yarn |
| 5803 | Gauze, other than narrow fabrics of heading 5806 | As specified for split headings |
| ex  58 03 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 03 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 03 (c) | -  Other | Manufacture from yarn |
| 5804 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006. | As specified for split headings |
| ex  58 04 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 04 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 04 (c) | -  Other | Manufacture from yarn |
| 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. | As specified for split headings |
| ex  58 05 (a) | -  printed or dyed | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 05 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 05 (c) | -  other | Manufacture from yarn |
| 5806 | Narrow woven fabrics, other than goods of heading 5807 ; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | As specified for split headings |
| ex  58 06 (a) | -  printed or dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 06 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 06 (c) | -  other | Manufacture from yarn |
| 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | As specified for split headings |
| ex  58 07 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 07 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 07 (c) | -  Other | Manufacture from yarn |
| 5808 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | As specified for split headings |
| ex  58 08 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 08 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 08 (c) | -  Other | Manufacture from yarn |
| 5809 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605 , of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | As specified for split headings |
| ex  58 09 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 09 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 09 (c) | -  Other | Manufacture from yarn |
| 5810 | Embroidery in the piece, in strips or in motifs. | Manufacture in which the value of the materials used does not exceed 50 % of the ex-works price of the product |
| 5811 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810 | As specified for split headings |
| ex  58 11 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations |
| ex  58 11 (b) | -  impregnated, coated or covered | Manufacture from unbleached fabrics, felt or non-wovens |
| ex  58 11 (c) | -  Other | Manufacture from yarn |

**CHAPTER 59**

**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| 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 unbleached fabrics |
| 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 unbleached fabricsOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 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 unbleached fabrics, felt or non-wovens |
| 5905 | Textile wall coverings. | Manufacture from unbleached fabricsOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 5906 | Rubberised textile fabrics, other than those of heading 5902. | Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | Manufacture from unbleached fabricsOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| 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. | Manufacture from yarn |
| 5909 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | Manufacture from yarn or fibres |
| 5910 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | Manufacture from yarn or fibres |
| 5911 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter. | As Specified for split headings |
| ex  59 11 (a) | -  polishing discs or rings other than of felt | Manufacture from yarn, waste fabrics or rags falling within heading 6310 |
| ex  59 11 (b) | -  Other | Manufacture from yarn or fibres |

**CHAPTER 60**

**Knitted or crocheted fabrics**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 6001 | Pile fabrics, including ‘long pile’ fabrics and terry fabrics, knitted or crocheted. | As specified for split headings |
| ex  60 01 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 01 (b) | -  Other | Manufacture from yarn |
| 6002 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001 . | As specified for split headings |
| ex  60 02 (a) | -  printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 02 (b) | -  Other | Manufacture from yarn |
| 6003 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 6001 or 6002. | As specified for split headings |
| ex  60 03 (a) | printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 03 (b) | -  Other | Manufacture from yarn |
| 6004 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001 . | As specified for split headings |
| ex  60 04 (a) | printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 04 (b) | -  Other | Manufacture from yarn |
| 6005 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004. | As specified for split headings |
| ex  60 05 (a) | printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 05 (b) | -  Other | Manufacture from yarn |
| 6006 | Other knitted or crocheted fabrics. | As specified for split headings |
| ex  60 06 (a) | printed, dyed (including dyed white) | Manufacture from yarnOrPrinting or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations |
| ex  60 06 (b) | -  Other | Manufacture from yarn |

**CHAPTER 61**

**Articles of apparel and clothing accessories, knitted or crocheted**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 6101 | Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 6103 . | As specified for split headings |
| ex  61 01 (a) | -  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 | Complete making-up |
| ex  61 01 (b) | -  other | Manufacture from yarn |
| 6102 | Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of Heading 6104 . | As specified for split headings |
| ex  61 02 (a) | -  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 | Complete making-up |
| ex  61 02 (b) | -  other | Manufacture from yarn |
| 6103 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | As specified for split headings |
| ex  61 03 (a) | -  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 | Complete making-up |
| ex  61 03 (b) | -  other | Manufacture from yarn |
| 6104 | Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | As specified for split headings |
| ex  61 04 (a) | -  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 | Complete making-up |
| ex  61 04 (b) | -  other | Manufacture from yarn |
| 6105 | Men’s or boys’ shirts, knitted or crocheted. | As specified for split headings |
| ex  61 05 (a) | -  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 | Complete making-up |
| ex  61 05 (b) | -  other | Manufacture from yarn |
| 6106 | Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted. | As specified for split headings |
| ex  61 06 (a) | -  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 | Complete making-up |
| ex  61 06 (b) | -  other | Manufacture from yarn |
| 6107 | Men’s or boys’ underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | As specified for split headings |
| ex  61 07 (a) | -  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 | Complete making-up |
| ex  61 07 (b) | -  other | Manufacture from yarn |
| 6108 | Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | As specified for split headings |
| ex  61 08 (a) | -  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 | Complete making-up |
| ex  61 08 (b) | -  other | Manufacture from yarn |
| 6109 | T-shirts, singlets and other vests, knitted or crocheted. | As specified for split headings |
| ex  61 09 (a) | -  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 | Complete making-up |
| ex  61 09 (b) | -  other | Manufacture from yarn |
| 6110 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | As specified for split headings |
| ex  61 10 (a) | -  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 | Complete making-up |
| ex  61 10 (b) | -  other | Manufacture from yarn |
| 6111 | Babies’ garments and clothing accessories, knitted or crocheted. | As specified for split headings |
| ex  61 11 (a) | -  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 | Complete making-up |
| ex  61 11 (b) | -  other | Manufacture from yarn |
| 6112 | Track suits, ski suits and swimwear, knitted or crocheted. | As specified for split headings |
| ex  61 12 (a) | -  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 | Complete making-up |
| ex  61 12 (b) | -  other | Manufacture from yarn |
| 6113 | Garments, made up of knitted or crocheted fabrics of Heading 5903, 5906 or 5907. | As specified for split headings |
| ex  61 13 (a) | -  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 | Complete making-up |
| ex  61 13 (b) | -  other | Manufacture from yarn |
| 6114 | Other garments, knitted or crocheted. | As specified for split headings |
| ex  61 14 (a) | -  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 | Complete making-up |
| ex  61 14 (b) | -  other | Manufacture from yarn |
| 6115 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | As specified for split headings |
| ex  61 15 (a) | -  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 | Complete making-up |
| ex  61 15 (b) | -  other | Manufacture from yarn |
| 6116 | Gloves, mittens and mitts, knitted or crocheted. | As specified for split headings |
| ex  61 16 (a) | -  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 | Complete making-up |
| ex  61 16 (b) | -  other | Manufacture from yarn |
| 6117 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | As specified for split headings |
| ex  61 17 (a) | -  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 | Complete making-up |
| ex  61 17 (b) | -  other | Manufacture from yarn |

**CHAPTER 62**

**Articles of apparel and clothing accessories, not knitted or crocheted**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 6201 | Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6203 . | As specified for split headings |
| ex  62 01 (a) | -  finished or complete | Complete making-up |
| ex  62 01 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6202 | Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6204 . | As specified for split headings |
| ex  62 02 (a) | -  finished or complete | Complete making-up |
| ex  62 02 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6203 | Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | As specified for split headings |
| ex  62 03 (a) | -  finished or complete | Complete making-up |
| ex  62 03 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6204 | Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | As specified for split headings |
| ex  62 04 (a) | -  finished or complete | Complete making-up |
| ex  62 04 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6205 | Men’s or boys’ shirts. | As specified for split headings |
| ex  62 05 (a) | -  finished or complete | Complete making-up |
| ex  62 05 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6206 | Women’s or girls’ blouses, shirts and shirt-blouses. | As specified for split headings |
| ex  62 06 (a) | -  finished or complete | Complete making-up |
| ex  62 06 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6207 | Men’s or boys’ singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | As specified for split headings |
| ex  62 07 (a) | -  finished or complete | Complete making-up |
| ex  62 07 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6208 | Women’s or girls’ singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | As specified for split headings |
| ex  62 08 (a) | -  finished or complete | Complete making-up |
| ex  62 08 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6209 | Babies’ garments and clothing accessories. | As specified for split headings |
| ex  62 09 (a) | -  finished or complete | Complete making-up |
| ex  62 09 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6210 | Garments, made up of fabrics of Heading 5602, 5603, 5903, 5906 or 5907. | As specified for split headings |
| ex  62 10 (a) | -  finished or complete | Complete making-up |
| ex  62 10 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6211 | Track suits, ski suits and swimwear; other garments. | As specified for split headings |
| ex  62 11 (a) | -  finished or complete | Complete making-up |
| ex  62 11 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6212 | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | As specified for split headings |
| ex  62 12 (a) | -  finished or complete | Complete making-up |
| ex  62 12 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6213 | Handkerchiefs. | As specified for split headings |
| ex  62 13 (a) | -  embroidered | Manufacture from yarnOrManufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| ex  62 13 (b) | -  other | Manufacture from yarn |
| 6214 | Shawls, scarves, mufflers, mantillas, veils and the like. | As specified for split headings |
| ex  62 14 (a) | -  embroidered | Manufacture from yarnOrManufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| ex  62 14 (b) | -  other | Manufacture from yarn |
| 6215 | Ties, bow ties and cravats. | As specified for split headings |
| ex  62 15 (a) | -  finished or complete | Complete making-up |
| ex  62 15 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6216 | Gloves, mittens and mitts. | As specified for split headings |
| ex  62 16 (a) | -  finished or complete | Complete making-up |
| ex  62 16 (b) | -  unfinished or incomplete | Manufacture from yarn |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 6212. | As specified for split headings |
| ex  62 17 (a) | -  finished or complete | Complete making-up |
| ex  62 17 (b) | -  unfinished or incomplete | Manufacture from yarn |

**CHAPTER 63**

**Other made up textile articles; sets; worn clothing and worn textile articles; rags**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 6301 | Blankets and travelling rugs. | As specified for split headings |
|   | -  of felt or non-wovens: |   |
| ex  63 01 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 01 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other: |   |
|   | - - knitted or crocheted |   |
| ex  63 01 (c) | - - - unembroidered | Complete making-up |
| ex  63 01 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - -  not knitted or crocheted: |   |
| ex  63 01 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 01 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| 6302 | Bed linen, table linen, toilet linen and kitchen linen. | As specified for split headings |
|   | -  of felt or non-wovens: |   |
| ex  63 02 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 02 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other: |   |
|   | - - knitted or crocheted |   |
| ex  63 02 (c) | - - - unembroidered | Complete making-up |
| ex  63 02 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - - not knitted or crocheted: |   |
| ex  63 02 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 02 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| 6303 | Curtains (including drapes) and interior blinds; curtain or bed valances. | As specified for split headings |
|   | -  of felt or non-wovens: |   |
| ex  63 03 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 03 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other: |   |
|   | - - knitted or crocheted |   |
| ex  63 03 (c) | - - - unembroidered | Complete making-up |
| ex  63 03 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - - not knitted or crocheted: |   |
| ex  63 03 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 03 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| 6304 | Other furnishing articles, excluding those of Heading 9404. | As specified for split headings |
|   | -  of felt or non-wovens: |   |
| ex  63 04 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 04 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other: |   |
|   | - - knitted or crocheted |   |
| ex  63 04 (c) | - - - unembroidered | Complete making-up |
| ex  63 04 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - - not knitted or crocheted: |   |
| ex  63 04 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 04 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| 6305 | Sacks and bags, of a kind used for the packing of goods. | As specified for split headings |
|   | -  of felt or non-wovens: |   |
| ex  63 05 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 05 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other: |   |
|   | - - knitted or crocheted |   |
| ex  63 05 (c) | - - - unembroidered | Complete making-up |
| ex  63 05 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - - not knitted or crocheted: |   |
| ex  63 05 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 05 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | As specified for split headings |
|   | -  Tarpaulins, awnings and camping goods, of felt or non-wovens: |   |
| ex  63 06 (a) | - - not impregnated, coated, covered or laminated | Manufacture from fibres |
| ex  63 06 (b) | - - impregnated, coated, covered or laminated | Impregnation, coating, covering or laminating of felt or non-wovens, unbleached |
|   | -  other tarpaulins, awnings and camping goods: |   |
|   | - - knitted or crocheted |   |
| ex  63 06 (c) | - - - unembroidered | Complete making-up |
| ex  63 06 (d) | - - - embroidered | Complete making-upOrManufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product |
|   | - - not knitted or crocheted: |   |
| ex  63 06 (e) | - - - unembroidered | Manufacture from yarn |
| ex  63 06 (f) | - - - embroidered | Manufacture from yarnOrManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| ex  63 06 (g) | sunblinds; tents; sails for boats, sailboards or landcraft; | CTH |
| 6307 | Other made up articles, including dress patterns. | As specified for subheadings |
| 6307 10 | -  Floor-cloths, dish-cloths, dusters and similar cleaning cloths | Manufacture from yarn |
| 6307 20 | -  Life-jackets and life-belts | Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product |
| 6307 90 | -  Other | Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making-up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25 % of the ex-works price of the set |
| 6309 | Worn clothing and other worn articles. | Collection and packing for shipment |
| 6310 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | CTH |

*SECTION XII*

***FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR***

**CHAPTER 64**

**Footwear, gaiters and the like; parts of such articles**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 6401 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| 6402 | Other footwear with outer soles and uppers of rubber or plastics. | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |
| 6405 | Other footwear. | CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406 |

*SECTION XIII*

***ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE***

**CHAPTER 69**

**Ceramic products**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table** **Code** | **Description of goods** | **Primary rules** |
| ex  69 11 to ex  69 13 | Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles and toilet articles, decorated | CTH |

*SECTION XIV*

***NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN***

**CHAPTER 71**

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table Code** | **Description of goods** | **Primary rules** |
| ex  71 17 | Ceramic imitation jewellery, decorated | CTH |

*SECTION XV*

***BASE METALS AND ARTICLES OF BASE METAL***

**CHAPTER 72**

**Iron and steel**

**Definition**

For the purposes of this Chapter, the expressions ‘cold-rolled (cold-reduced)’ and ‘cold-formed’ mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

**Chapter Note**

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 7201 | Pig iron and spiegeleisen in pigs, blocks or other primary forms. | CTH |
| 7202 | Ferro-alloys. | CTH |
| 7203 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms. | CTH |
| 7204 | Ferrous waste and scrap; re-melting scrap ingots of iron or steel. | As specified for split headings |
| ex  72 04 (a) | -  Ferrous waste and scrap | The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption |
| ex  72 04 (b) | -  Re-melting scrap ingots of iron or steel | The origin of the goods of this split heading shall be the country where the waste and scrap used to obtain them were derived from manufacturing or processing operations or from consumption |
| 7205 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | As specified for subheadings |
| 7205 10 | -  Granules | CTH |
|   | -  Powders: |   |
| 7205 21 | - - Of alloy steel | As specified for split subheadings |
| ex 7205 21 (a) | - - - Mixed powders of alloy steel | CTSH or CTSHS provided recasting or atomizing of the cast alloy |
| ex 7205 21 (b) | - - - Unmixed powders of alloy steel | CTSH |
| 7205 29 | - - Other | As specified for split subheadings |
| ex 7205 29 (a) | - - - Other mixed powders | CTSH or CTSHS provided recasting or atomizing of the cast alloy |
| ex 7205 29 (b) | - - - Other unmixed powders | CTSH |
| 7206 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203). | CTH |
| 7207 | Semi-finished products of iron or non-alloy steel. | CTH, except from heading 7206 |
| 7208 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | CTH |
| 7209 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | CTH |
| 7210 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | As specified for split headings |
| ex  72 10 (a) | -  Clad | CTHS |
| ex  72 10 (b) | -  Plated or coated with tin, and printed or lacquered | CTH |
| ex  72 10 (c) | -  Plated or coated with zinc, and corrugated | CTH |
| ex  72 10 (d) | -  Other | CTH |
| 7211 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | As specified for split headings |
| ex  72 11 (a) | -  Hot-rolled | CTH, except from heading 7208 |
| ex  72 11 (b) | -  Cold-rolled (cold-reduced) | CTHS, except from heading 7209 |
| 7212 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | As specified for split headings |
| ex  72 12 (a) | -  Clad | CTHS, except from heading 7210 |
| ex  72 12 (b) | -  Other | CTH, except from heading 7210 |
| 7213 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | CTH, except from heading 7214 |
| 7214 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. | CTH, except from heading 7213 |
| 7215 | Other bars and rods of iron or non-alloy steel. | CTH |
| 7216 | Angles, shapes and sections of iron or non-alloy steel. | As specified for split headings |
| ex  72 16 (a) | -  Not further worked than hot-rolled | CTH, except from heading 7208, 7209, 7210, 7211 or 7212, and except from heading 7213, 7214 or 7215 when this change results from cutting or bending. |
| ex  72 16 (b) | -  Not further worked than cold-rolled | CTH, except from heading 7209 or split heading ex 72 11 (b), and except from heading 7215 when this change results from cutting or bending. |
| ex  72 16 (c) | -  Clad | CTHS |
| ex  72 16 (d) | -  Other | CTH, except from headings 7208 to 7215 |
| 7217 | Wire of iron or non-alloy steel. | CTH, except from headings 7213 to 7215; or change from headings 7213 to 7215, provided the material has been cold-formed. |
| 7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | CTH |
| 7219 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | As specified for split headings |
| ex  72 19 (a) | -  Not further worked than hot-rolled | CTH |
| ex  72 19 (b) | -  Not further worked than cold-rolled | CTHS |
| ex  72 19 (c) | -  Clad | CTHS |
| ex  72 19 (d) | -  Other | CTHS |
| 7220 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | As specified for split headings |
| ex  72 20 (a) | -  Not further worked than hot-rolled | CTH, except from 7219 |
| ex  72 20 (b) | -  Not further worked than cold rolled | CTHS |
| ex  72 20 (c) | -  Clad | CTHS |
| ex  72 20 (d) | -  Other | CTHS |
| 7221 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | CTH, except from heading 7222 |
| 7222 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | As specified for split headings |
| ex  72 22 (a) | -  Bars and rods, not further worked than hot-rolled | CTH, except from heading 7221 |
| ex  72 22 (b) | -  Angles, shapes and sections, not further worked than hot-rolled | CTH, except from heading 7219 or 7220 and except from heading 7221 or split heading ex 72 22 (a) when this change results from cutting or bending. |
| ex  72 22 (c) | -  Bars and rods, angles, shapes and sections, not further worked than cold-rolled | CTH, except from split heading ex  72 19 (b) or ex  72 20 (b); or CTHS from split heading ex  72 22 (a) |
| ex  72 22 (d) | -  Bars and rods, angles, shapes and sections, clad | CTHS |
| ex  72 22 (e) | -  Other bars and rods | CTH, except from heading 7221 |
| ex  72 22 (f) | -  Other angles, shape and sections | CTHS |
| 7223 | Wire of stainless steel. | CTH, except from 7221 to 7222; or change from headings 7221 to 7222, provided the material has been cold-formed. |
| 7224 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | CTH |
| 7225 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | As specified for split headings |
| ex  72 25 (a) | -  Not further worked than hot-rolled | CTH |
| ex  72 25 (b) | -  Not further worked than cold-rolled | CTHS |
| ex  72 25 (c) | -  Clad | CTHS |
| ex  72 25 (d) | -  Other | CTH |
| 7226 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | As specified for split headings |
| ex  72 26 (a) | -  Not further worked than hot-rolled | CTH, except from heading 7225 |
| ex  72 26 (b) | -  Not further worked than cold-rolled | CTHS, except from cold-rolled products of heading 7225 |
| ex  72 26 (c) | -  Clad | CTHS |
| ex  72 26 (d) | -  Other | CTHS, except from the same subheading |
| 7227 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | CTH, except from heading 7228 |
| 7228 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. | As specified for split headings |
| ex  72 28 (a) | -  Bars and rods, not further worked than hot-rolled | CTH, except from heading 7227 |
| ex  72 28 (b) | -  Angles, shapes and sections, not further worked than hot-rolled | CTH, except from heading 7225 or 7226, and except from heading 7227 or split heading ex 72 28 (a) when this change results from cutting or bending. |
| ex  72 28 (c) | -  Bars and rods, angles, shapes and sections not further worked than cold-rolled | CTH, except from split heading ex  72 25 (b) or ex  72 26 (b) or CTHS from split heading ex  72 28 (a) |
| ex  72 28 (d) | -  Bars and rods, angles, shapes and sections, clad | CTHS |
| ex  72 28 (e) | -  Other bars and rods | CTHS |
| ex  72 28 (f) | -  Other angles, shapes and sections | CTHS |
| 7229 | Wire of other alloy steel. | CTH, except from headings 7227 to 7228; or change from headings 7227 to 7228, provided the material has been cold-formed. |

**CHAPTER 73**

**Articles of iron or steel**

**Chapter Note**

For heading 7318, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 7301 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel | CTH |
| 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 specialized for jointing or fixing rails. | CTH |
| 7303 | Tubes, pipes, and hollow profiles, of cast iron | CTH |
| 7304 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | As specified for subheadings |
|   | -  Line pipe of a kind used for oil or gas pipelines: |   |
| 7304 11 | - - Of stainless steel | CTH |
| 7304 19 | - - Other | CTH |
|   | -  Casing, tubing and drill pipe, of a kind used in drilling for oil or gas |   |
| 7304 22 | - - Drill pipe of stainless steel | CTH |
| 7304 23 | - - Other drill pipe | CTH |
| 7304 24 | - - Other, of stainless steel | CTH |
| 7304 29 | - - Other | CTH |
|   | -  Other, of circular cross-section, of iron or non-alloy steel: |   |
| 7304 31 | - - Cold-drawn or cold-rolled (cold-reduced) | CTH; or change from hollow profiles of subheading 7304 39 |
| 7304 39 | - - Other | CTH |
|   | -  Other, of circular cross-section, of stainless steel: |   |
| 7304 41 | - - Cold-drawn or cold-rolled (cold-reduced) | CTH, or change from hollow profiles of subheading 7304 49 |
| 7304 49 | - - Other | CTH |
|   | -  Other, of circular cross-section, of other alloy steel: |   |
| 7304 51 | - - Cold-drawn or cold-rolled (cold-reduced) | CTH, or change from hollow profiles of subheading 7304 59 |
| 7304 59 | - - Other | CTH |
| 7304 90 | -  Other | CTH |
| 7305 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | CTH |
| 7306 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | CTH |
| 7307 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | CTH |
| 7308 | Structures (excluding prefabricated buildings of heading 9406 ) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | As specified for split headings |
| ex  73 08 (a) | -  Structures | CTHS |
| ex  73 08 (b) | -  Parts of structures | CTH |
| ex  73 08 (c) | -  Other | CTH, except from headings 7208 to 7216 , 7301 , 7304 to 7306 |
| 7309 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | CTH |
| 7310 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | CTH |
| 7311 | Containers for compressed or liquefied gas, of iron or steel. | CTH |
| 7312 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | CTH |
| 7313 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | CTH |
| 7314 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | CTH |
| 7315 | Chain and parts thereof, of iron or steel. | CTH |
| 7316 | Anchors, grapnels and parts thereof, of iron or steel. | CTH |
| 7317 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305 ) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. | CTH |
| 7318 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. | CTH |
| 7319 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. | CTH |
| 7320 | Springs and leaves for springs, of iron or steel. | CTH |
| 7321 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel. | CTH |
| 7322 | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel. | CTH |
| 7323 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. | CTH |
| 7324 | Sanitary ware and parts thereof, of iron or steel. | CTH |
| 7325 | Other cast articles of iron or steel. | CTH |
| 7326 | Other articles of iron or steel | CTH |

**CHAPTER 82**

**Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**

**Primary Rule: Goods or parts produced from blanks**

(a) The country of origin of a good or part produced from a blank which by application of the Goods Classification Table Rules of Interpretation Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:

(i) was not capable of functioning, and

(ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;

(b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

|  |  |  |
| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| 8201 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. | CTH |
| 8202 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | As specified for subheadings |
| 8202 10 | -  Hand saws | CTH |
| 8202 20 | -  Band saw blades | CTSH |
|   | -  Circular saw blades (including slitting or slotting saw blades): |   |
| 8202 31 | - - With working part of steel | CTSH |
| 8202 39 | - - Other, including parts | As specified for split subheadings |
| ex 8202 39 (a) | - - Saw teeth and tooth segments for circular saws | CTH |
| ex 8202 39 (b) | - - Other | CTSHS |
| 8202 40 | -  Chain saw blades | As specified for split subheadings |
| ex 8202 40 (a) | - - Saw teeth and tooth segments for chain saws | CTH |
| ex 8202 40 (b) | - - Other | CTSHS |
|   | -  Other saw blades: |   |
| 8202 91 | - - Straight saw blades, for working metal | CTSH |
| 8202 99 | - - Other | CTSH |
| 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | CTSH |
| 8204 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. | CTSH |
| 8205 | Hand tools (including glaziers’ diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. | CTH |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale. | CTH |
| 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 screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. | As specified for subheadings |
|   | -  Rock drilling or earth boring tools: |   |
| 8207 13 | - - With working part of cermets | CTSH |
| 8207 19 | - - Other, including parts | As specified for split subheadings |
| ex 8207 19 (a) | - - Parts | CTH |
| ex 8207 19 (b) | - - Other | CTSHS |
| 8207 20 | -  Dies for drawing or extruding metal | CTSH |
| 8207 30 | -  Tools for pressing, stamping or punching | CTSH |
| 8207 40 | -  Tools for tapping or threading | CTSH |
| 8207 50 | -  Tools for drilling, other than for rock drilling | CTSH |
| 8207 60 | -  Tools for boring or broaching | CTSH |
| 8207 70 | -  Tools for milling | CTSH |
| 8207 80 | -  Tools for turning | CTSH |
| 8207 90 | -  Other interchangeable tools | CTSH |

*SECTION XVI*

***MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES***

**CHAPTER 84**

**Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

**Primary Rule: Parts and accessories produced from blanks:**

(1) The country of origin of goods that are produced from blanks which by application of the Goods Classification Table Rules of Interpretation Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

(2) Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘Assembly of semi-conductor products’**

The primary rule ‘Assembly of semi-conductor products’, used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.

**Chapter Notes**

**Note 1: Collection of parts:**

Where a change in classification results from the application of Goods Classification Table Rules of Interpretation Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

**Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of Goods Classification Table Rules of Interpretation Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

**Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of ‘list rules’. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  84 43 | Photocopying apparatus incorporating an optical system or of the contact type | CTH |
| ex  84 73 | Memory Modules | CTH or Assembly of semi-conductor products |
| ex  84 82 | Ball, roller or needle roller bearings, assembled | Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings |

**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**

**Primary Rule: Parts and accessories produced from blanks:**

(1) The country of origin of goods that are produced from blanks which by application of the Goods Classification Table Rules of Interpretation Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

(2) Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘Assembly of semi-conductor products’**

The primary rule ‘Assembly of semi-conductor products’, used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.

**Chapter Notes**

**Note 1: Collection of parts:**

Where a change in classification results from the application of Goods Classification Table Rules of Interpretation Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

**Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of Goods Classification Table Rules of Interpretation Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

**Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of ‘list rules’. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

**Subheading Notes**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :

- writing speed exceeding 0.5 mm per microsecond;

- time resolution 50 nanoseconds or less;

- frame rate exceeding 225,000 frames per second.

2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50 × 103 Gy(silicon) (5 × 106 RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table Code** | **Description of goods** | **Primary rules** |
| ex  85 01 | Crystalline silicon photovoltaic modules or panels | CTH, except from heading 8541 |
| ex 8523 59 | Chipcard integrated circuit with integrated coil | CTH or Assembly of semi-conductor products |
| 8524 | Flat panel display modules whether or not incorporating touch-sensitive screens | CTH or Assembly of semi-conductor products |
| Ex 8525 81 | Semiconductor imaging component for Television cameras, digital cameras and video camera recorders:High speed goods as specified in Subheading Note 1 to this Chapter | CTH or Assembly of semi-conductor products |
| Ex 8525 82 | Semiconductor imaging component for Television cameras, digital cameras and video camera recorders:Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter | CTH or Assembly of semi-conductor products |
| Ex 8525 83 | Semiconductor imaging component for Television cameras, digital cameras and video camera recorders:Other, night vision goods as specified in Subheading Note 3 to this Chapter | CTH or Assembly of semi-conductor products |
| Ex 8525 89 | Semiconductor imaging component for Television cameras, digital cameras and video camera recorders:Other | CTH or Assembly of semi-conductor products |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | CTH, except from heading 8529 |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | CTH, except from heading 8529 |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts. | CTH, except from heading 8538 ; or Assembly of semi-conductor products |
| ex  85 36 | Semiconductor electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1 000 volts. | CTH, except from heading 8538 ; or Assembly of semi-conductor products |
| 8541 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. | As specified for split headings |
| ex  85 41 (a) | Crystalline silicon photovoltaic cells, modules or panels | CTH |
| ex  85 41 (b) | other | CTH or Assembly of semi-conductor products |
| 8542 | Electronic integrated circuits | CTH or Assembly of semi-conductor products |
| ex 8548  | Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.Smartconnect modules including a communication controller and a secure smart car controller | CTH or Assembly of semi-conductor products |

*SECTION XVIII*

***OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF***

**CHAPTER 90**

**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

Definition of ‘Assembly of semi-conductor products’

The primary rule ‘Assembly of semi-conductor products’, used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| Ex 9021.10 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.Orthopaedic or fracture appliances | CTH |
| Ex 9021.29 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.Artificial teeth and dental fittings:Other | CTH |
| ex  90 29 | Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning | CTH, except from heading 9033 ; or Assembly of semi-conductor products |

**CHAPTER 91**

**Clocks and watches and parts thereof**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| --- | --- | --- |
| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  91 13 | Watch straps, watch bands and watch bracelets, and parts thereof, of textiles. | CTH |

*SECTION XX*

***MISCELLANEOUS MANUFACTURED ARTICLES***

**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**

**Chapter Note**

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

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| **Goods Classification Table**  **Code** | **Description of goods** | **Primary rules** |
| ex  94 01 and ex  94 03 | Ceramic seats (other than those of heading 9402), whether or not convertible into beds, and other furniture, and parts thereof, decorated. | CTH |
| ex  94 05 | Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included, decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included, decorated | CTH |