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

**Origin Reference Document implementing the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States signed on 15 December 2020 (“The Mexico Origin Reference Document”)**

**Version 1.2, dated 5th December 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, signed on 15th December 2020 (“United Kingdom-Mexico Agreement”).

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

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

4. This document takes effect from 1 January 2024.

**TITLE I**

**GENERAL PROVISIONS**

*Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

* + 1. 'manufacture' means any kind of working or processing, including assembly or specific operations;
		2. 'material' means any ingredient, raw material, component or part, etc, used in the manufacture of the product;
		3. 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
		4. 'goods' means both materials and products;
		5. 'non-originating goods' means products or materials which do not qualify as originating under this Origin Reference Document;
		6. 'customs value' means the calculated value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);
		7. 'ex-works price' means the price paid for the product ex-works to the manufacturer in Mexico or the United Kingdom in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes returned or repaid when the product obtained is exported;
		8. 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in Mexico or the United Kingdom;
		9. ‘value of originating materials’ means the customs value at the time of importation of the originating materials used, or if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or Mexico;
		10. 'chapters' and 'headings' mean the chapters and headings (four-digit codes) used in HS 2002;
		11. 'classified' refers to the classification of a product or material under a particular heading;
		12. 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
		13. 'Parties' means the United Mexican States ('Mexico') and the United Kingdom;
		14. 'territories' includes territorial waters;
		15. 'competent governmental authority' means in the case of Mexico, the designated authority within the 'Secretaría de Comercio y Fomento Industrial' (Ministry of Trade and Industrial Development), or its successor;
		16. 'value added' shall be taken to be the ex-works price of the final product minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Article 3a with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or in Mexico;
		17. ‘material originating in the European Union’ means a material obtained in the European Union which, had it been obtained in a Party, would qualify as originating in that Party by the application of the rules of origin provided for in this Origin Reference Document;
		18. 'the Decision' means Decision No 2/2000 of the EU-Mexico Joint Council of 23 March 2000 (as amended) as incorporated by, and subject to the provisions of, the United Kingdom-Mexico Agreement;
		19. 'the United Kingdom-Mexico Agreement' means the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, signed on 15 December 2020, and where appropriate, the Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States, supplementary Exchange of Notes dated 30th December 2020, both referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020;
		20. ‘HS 2002’ means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2002;
		21. 'Joint Committee' and 'Joint Council' mean, respectively, the Joint Committee and the Joint Council established pursuant to the United Kingdom-Mexico Agreement; and
		22. 'Tariff of the United Kingdom’ means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020.

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

1. General requirements
	1. For the purpose of implementing the United Kingdom-Mexico Agreement, the following products shall be considered as originating in the United Kingdom:
		1. products wholly obtained in the United Kingdom within the meaning of Article 4;
		2. products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 5.
	2. For the purpose of implementing the United Kingdom-Mexico Agreement, the following products shall be considered as originating in Mexico:
		1. products wholly obtained in Mexico within the meaning of Article 4;
		2. products obtained in Mexico incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Mexico within the meaning of Article 5.
	3. Products manufactured exclusively from materials which comply with the provisions set out in Articles 4 or 5 shall also be considered as originating in Mexico or the United Kingdom.
2. Bilateral cumulation of origin
	1. Materials originating in the United Kingdom shall be considered as materials originating in Mexico when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).
	2. Materials originating in Mexico shall be considered as materials originating in the United Kingdom when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1).

*Article 3a*

**Extended Cumulation of Origin**

1. Without prejudice to the provisions of Article 2(1), materials originating in the European Union shall be considered as materials originating in the United Kingdom when incorporated into a product obtained in the United Kingdom, provided that the working or processing carried out there goes beyond the operations referred to in Article 6.
2. Without prejudice to the provisions of Article 2(2), materials originating in the European Union shall be considered as materials originating in Mexico when incorporated into a product obtained in Mexico, provided that the working or processing carried out there goes beyond the operations referred to in Article 6.
3. Without prejudice to the provisions of Article 2(1), working or processing carried out in the European Union shall be considered as having been carried out in the United Kingdom when the materials obtained undergo subsequent working or processing in the United Kingdom, which goes beyond the operations referred to in Article 6.
4. For cumulation provided in paragraphs 1 and 2, when the working or processing carried out in the United Kingdom or Mexico does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the United Kingdom or Mexico only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.
5. For cumulation provided in paragraph 3, when the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the United Kingdom only when the value added there is greater than the value added in any one of the other countries or territories.
6. The cumulation provided for in this Article will apply provided that:
	1. the countries involved in the acquisition of the originating status and the country of destination have arrangements on administrative cooperation which ensure the correct implementation of this Article;
	2. materials and products have acquired originating status in application of the same rules of origin as provided in this Origin Reference Document; and
	3. the exporter, at the moment of the issue of a proof of origin, shall have a statement issued and signed by the supplier of the materials of the European Union, stating:
		1. for paragraphs 1 or 2, that the material qualifies as a material originating in the European Union; or
		2. for paragraph 3, the working or processing carried out in the European Union.
7. Paragraphs 1 to 6 will apply until the entry into force of a new bilateral free trade agreement between the United Kingdom and Mexico.
8. Wholly obtained products
	1. The following shall be considered as wholly obtained in the United Kingdom or Mexico:
		1. mineral products extracted from their soil or from their seabed;
		2. vegetable products harvested there;
		3. live animals born and raised there;
		4. products from live animals raised there;
		5. products obtained by hunting or fishing conducted there;
		6. products of sea fishing and other products taken from the sea outside the territorial waters of the United Kingdom or Mexico by their vessels;
		7. products manufactured aboard their factory ships, exclusively from products referred to in subparagraph (f);
		8. used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste, provided that these articles are under the supervision of the customs authorities of the importing country;
		9. waste and scrap resulting from manufacturing operations conducted there;
		10. products extracted from the seabed or beneath the seabed outside their territorial waters, provided that they have sole rights to exploit such seabed;
		11. goods produced there exclusively from the products specified in subparagraphs (a) to (j).
	2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
		1. which are registered or recorded in Mexico or in the United Kingdom;
		2. which sail under the flag of Mexico or the United Kingdom;
		3. which are owned to an extent of at least 50 % by nationals of the United Kingdom, Member States of the European Union or Mexico, or by a company with its head office in the United Kingdom, one of the Member States of the European Union or Mexico, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of the United Kingdom, Member States of the European Union or Mexico and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the United Kingdom, one of the Member States of the European Union or Mexico or to public bodies or nationals([[1]](#footnote-2)) of the United Kingdom, Member States of the European Union or Mexico;
		4. of which the master and officers are nationals of the United Kingdom, Member States of the European Union or Mexico;
		5. of which at least 75 % of the crew are nationals of the United Kingdom, Member States of the European Union or Mexico.
9. Sufficiently worked or processed products
	1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Appendix II are fulfilled.

The conditions referred to above indicate, for all products covered by the United Kingdom-Mexico Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

* 1. Notwithstanding paragraph 1, the products which are not wholly obtained and which are listed in Appendix II(a) shall be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in the list in that Appendix are fulfilled.

The provisions of this paragraph shall apply for the periods or to the products listed in Appendix II(a).

* 1. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
		1. their total value does not exceed 10 % of the ex-works price of the product;
		2. any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of HS 2002. Appendix I shall apply to these products.

* 1. Paragraphs 1 to 3 shall apply except as provided in Article 6.
1. Insufficient working or processing operations
	1. Notwithstanding paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:
		1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, freezing, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
		2. dilution with water or another substance that does not materially alter the characteristics of the product;
		3. simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, husking or unshelling, removing of grains and cutting up;
			1. changes of packaging and breaking up and assembly of packages,
			2. simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc, and all other simple packaging operations;
		4. affixing marks, labels and other like distinguishing signs on products or their packaging;
		5. cleaning, including the removal of oxide, oil, paint or other coverings;
		6. simple mixing of products[[2]](#footnote-3), whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in Appendix II to enable them to be considered as originating in the United Kingdom or Mexico;
		7. simple assembly of parts to constitute a complete product[[3]](#footnote-4);
		8. a combination of two or more operations specified in subparagraphs (a) to (h);
		9. slaughter of animals.
	2. All the operations carried out in either the United Kingdom or Mexico on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.
2. Unit of qualification
	1. The unit of qualification for the application of the provisions of this Origin Reference Document shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of HS 2002.

Accordingly, it follows that:

* + 1. when a product composed of a group or assembly of articles is classified under the terms of HS 2002 in a single heading, the whole constitutes the unit of qualification;
		2. when a consignment consists of a number of identical products classified under the same heading of HS 2002, each product must be taken individually when applying the provisions of this Origin Reference Document.
	1. Where, under paragraph 5 of Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.
1. Accounting segregation
	1. Where there is considerable cost involved in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the competent governmental authority or the customs authorities may, at the written request of those concerned, authorise the 'accounting segregation' method to be used for managing such stocks.
	2. This method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered as 'originating' is the same as that which would have been obtained if there had been physical segregation of the stocks.
	3. This method shall be recorded and maintained in accordance with the general accepted accounting principles applicable in the territory of the Party in which the product is manufactured.
	4. The competent governmental authority or the customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
	5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the competent governmental authority or the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
	6. The competent governmental authority or the customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Origin Reference Document.
2. Accessories, spare parts and tools

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

1. Sets

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

1. Neutral elements

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

* + 1. energy and fuel;
		2. plant and equipment, including goods to be used for their maintenance;
		3. machines, tools, dies and moulds;
		4. any other goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III
**TERRITORIAL REQUIREMENTS**

1. Principle of territoriality
	1. Except as provided for in Article 3a, the conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in Mexico or the United Kingdom.
	2. Except as provided for in Article 3a, if originating goods exported from Mexico or the United Kingdom to another country are returned, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
		1. the goods returned are the same goods as those exported;
		2. they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
2. Direct transport
	1. The preferential treatment provided for under the United Kingdom—Mexico Agreement applies only to products satisfying the requirements of this Origin Reference Document, which are transported directly between Mexico and United Kingdom. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transhipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

1a. Consignments that are transported through the territory of a non-Party, with, should the occasion arise, trans-shipment or temporary warehousing in the territory of the non-Party, may additionally be split, stored, labelled or marked, provided they remain under the surveillance of the customs authorities in the non-Party of transit, trans-shipment or temporary warehousing so as to ensure that the products are not otherwise altered or transformed.

* 1. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
		1. a single transport document covering the passage from the exporting country through the country of transit; or
		2. a certificate issued by the customs authorities of the country of transit:
			1. giving an exact description of the products,
			2. stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
			3. certifying the conditions under which the products remained in the transit country, or
		3. failing these, any other substantiating documents.

TITLE IV
**DRAWBACK OR EXEMPTION**

1. Prohibition of drawback of, or exemption from, import duties
	1. Non-originating materials, used in the manufacture of products originating in the United Kingdom or in Mexico or in the European Union within the meaning of this Origin Reference Document for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the United Kingdom or Mexico to drawback of, or exemption from, import duties.
	2. For the purpose of this Article, the term 'import duties' shall include customs duties, as defined in Article 3(8) of the Decision[[4]](#footnote-5), and anti-dumping and countervailing duties applied in conformity with Article 14 of the Decision.
	3. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of import duties applicable in the United Kingdom or Mexico to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there([[5]](#footnote-6)).
	4. The exporter of products covered by a proof of origin shall be prepared to submit at any time, on request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all import duties applicable to such materials have actually been paid.
	5. The provisions of paragraphs 1 to 3 shall apply also to the packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10, when such items are non-originating
	6. The provisions of paragraphs 1 to 4 shall apply only to exported products which benefit from any preferential tariff treatment in the other Party. Furthermore, they shall not preclude the application of an export-refund system for agricultural products.

TITLE V
**PROOF OF ORIGIN**

1. General requirements
	1. Products originating in the United Kingdom shall, on importation into Mexico and products originating in Mexico shall, on importation into the United Kingdom benefit from the United Kingdom—Mexico Agreement on submission of either:
		1. an EUR.1 movement certificate, a specimen of which appears in Appendix III; or
		2. in the cases specified in Article 20(1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').
	2. Notwithstanding paragraph 1, originating products within the meaning of this Origin Reference Document shall, in the cases specified in Article 25, benefit from the United Kingdom—Mexico Agreement without it being necessary to submit any of the documents referred to above.
2. Procedure for the issue of an EUR.1 movement certificate
	1. An EUR.1 movement certificate shall be issued by the customs authorities or the competent governmental authority of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
	2. For this purpose, the exporter or his authorised representative shall fill out both the EUR.1 movement certificate and the application form, specimens of which appear in Appendix III. These forms shall be completed in English or Spanish and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any lines blank. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description and the empty space must be crossed through.
	3. The exporter applying for the issue of an EUR.1 movement certificate shall be prepared to submit at any time, at the request of the customs authorities or the competent governmental authority of the exporting country where the EUR.1 movement certificate is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Origin Reference Document.
	4. An EUR.1 movement certificate shall be issued by the customs authorities or competent governmental authority if the products concerned can be considered as products originating in Mexico or the United Kingdom and fulfil the other requirements of this Origin Reference Document.
	5. The issuing customs authorities or the competent governmental authority shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Origin Reference Document. For this purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities or competent governmental authority shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
	6. The date of issue of the EUR.1 movement certificate shall be indicated in box 11 of the certificate.
	7. An EUR.1 movement certificate shall be issued by the customs authority or the competent governmental authority and made available to the exporter as soon as actual exportation has been effected or ensured.
3. EUR.1 movement certificates issued retrospectively
	1. Notwithstanding Article 16(7), an EUR.1 movement certificate may exceptionally be issued after exportation of the products to which it relates if:
		1. it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances, or
		2. it is demonstrated to the satisfaction of the customs authorities or the competent governmental authority that an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.
	2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the EUR.1 movement certificate relates, and state the reasons for his request.
	3. The customs authorities or the competent governmental authority may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file, and will be accepted by the customs authority of the importing country, in accordance with the domestic law of each Party, as set out under Appendix V.
	4. EUR.1 movement certificates issued retrospectively must be endorsed with one of the following phrases:

ES 'EXPEDIDO APOSTERIORI',

EN 'ISSUED RETROSPECTIVELY'

* 1. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the EUR.1 movement certificate.
1. Issue of a duplicate EUR.1 movement certificate
	1. In the event of theft, loss or destruction of an EUR.1 movement certificate, the exporter may apply to the customs authorities or the competent governmental authority which issued it for a duplicate made out on the basis of the export documents in their possession.
	2. The duplicate issued in this way must be endorsed with one of the following words:

ES ‘DUPLICADO’

EN ‘DUPLICATE’

* 1. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate EUR.1 movement certificate.
	2. The duplicate, which must bear the date of issue of the original EUR.1 movement certificate, shall take effect as from that date.
1. Issue of EUR.1 movement certificates on the basis of proof of origin issued or made out previously
	1. It shall at any time be possible to replace one or more EUR.1 movement certificates by one or more other certificates provided that this is done by the customs office or the competent governmental authority responsible for controlling the goods.
	2. The replacement certificate shall be regarded as a definitive EUR.1 movement certificate for the purpose of the application of this Origin Reference Document, including the provisions of this Article.
	3. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request.
2. Conditions for making out an invoice declaration
	1. An invoice declaration as referred to in Article 15(1)(b) may be made out:
		1. by an approved exporter within the meaning of Article 21, or
		2. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
	2. An invoice declaration may be made out if the products concerned can be considered as products originating in Mexico or the United Kingdom and fulfil the other requirements of this Origin Reference Document.
	3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities or the competent governmental authority of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Origin Reference Document.
	4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
	5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities or the competent governmental authority of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
	6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented to the customs authority of the importing country no longer than the period established in the domestic law of each Party, as set out under Appendix V.
3. Approved exporter
	1. The customs authorities or the competent governmental authority of the exporting country may authorise any exporter who makes frequent shipments of products under the United Kingdom—Mexico Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities or the competent governmental authority all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Origin Reference Document.
	2. The customs authorities or the competent governmental authority may grant the status of approved exporter subject to any conditions which they consider appropriate.
	3. The customs authorities or the competent governmental authority shall grant to the approved exporter an authorisation number which shall appear on the invoice declaration.
	4. The customs authorities or the competent governmental authority shall monitor the use of the authorisation by the approved exporter.
	5. The customs authorities or the competent governmental authority may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.
4. Validity of proof of origin
	1. A proof of origin shall be valid for 10 months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
	2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment where the failure to submit these documents by the final date set is due to exceptional circumstances.
	3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.
5. Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Origin Reference Document.

1. Import by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of paragraph 2 (a) of Part Two, Section 1, of the Tariff of the United Kingdom falling within Sections XVI and XVII or heading Nos 7308 and 9406 of HS 2002 are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

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

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

* + 1. direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
		2. documents proving the originating status of materials used, issued or made out in Mexico or the United Kingdom where these documents are used, as it shall be provided in its domestic law;
		3. documents proving the working or processing of materials in Mexico or the United Kingdom, issued or made out in Mexico or the United Kingdom where these documents are used, as it shall be provided in its domestic law; or
		4. EUR.1 movement certificates or invoice declarations proving the originating status of materials used, issued or made out in Mexico or the United Kingdom in accordance with this Origin Reference Document.
1. Preservation of proof of origin and supporting documents
	1. The exporter applying for the issue of an EUR.1 movement certificate shall keep for at least three years the documents referred to in Article 16(3).
	2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20(3).
	3. The customs authorities or the competent governmental authority of the exporting country issuing an EUR.1 movement certificate shall keep for at least three years the application form referred to in Article 16(2).
	4. The customs authorities of the importing country shall keep for at least three years the EUR.1 movement certificates and the invoice declarations submitted to them.
2. Discrepancies and formal errors
	1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
	2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.
3. Amounts expressed in euro
	1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in euro in this Origin Reference Document shall be fixed by the exporting country and communicated to the importing country by the relevant Party.
	2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of the other Party, the importing country shall recognise the amount notified by the country concerned.
	3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in euro as at the first working day of June 2000.
	4. The amounts expressed in euro in this Origin Reference Document and their equivalents in the national currencies of the United Kingdom and Mexico shall be reviewed by the Joint Committee at the request of Mexico or the United Kingdom. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro in this Origin Reference Document.

TITLE VI
**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

1. Verification of proofs of origin
	1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Origin Reference Document.
	2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities or the competent governmental authority of the exporting country giving, where appropriate, the reasons for the inquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

2a. When appropriate, the customs authority of the importing country may request, pursuant to paragraph 2, specific documentation and information from the customs authority of the exporting country.

* 1. The verification shall be carried out by the customs authorities or the competent governmental authority of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
	2. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
	3. The customs authorities requesting the verification shall be informed by the customs authorities or the competent governmental authority of the exporting country of the results of this verification as soon as possible. The results must be presented in a written report, clearly indicating whether the products concerned can be considered as originating, the authenticity and the fulfilment with the other requirements of this Origin Reference Document. The written report shall include:
		1. the results of the verification;
		2. the description of the product subject to verification including its tariff classification when relevant for the application of the rule of origin;
		3. a description and explanation of the rationale concerning the originating status of the product;
		4. information on the manner in which the verification was conducted;
		5. information regarding any verification procedure; and
		6. supporting documentation.

For greater certainty, the customs authority requesting the verification may determine whether the information contained within a written report is adequate for the purposes of the verification. In making such a determination, the customs authority shall act reasonably and with regard to all of the relevant information available to it.

* 1. If in cases of reasonable doubts there is no reply within 10 months after the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the origin of the products, the requesting customs authorities are entitled to refuse to grant preferential tariff treatment.

TITLE VII
**CEUTA AND MELILLA**

1. Application of the Origin Reference Document
	1. The term ‘European Union’ used in this Origin Reference Document does not cover Ceuta and Melilla.

TITLE VIII
**FINAL PROVISIONS**

1. Goods in transit or storage

The provisions of the United Kingdom—Mexico Agreement may be applied to goods which comply with the provisions of this Origin Reference Document and which on the date of entry into force of the United Kingdom—Mexico Agreement are either in transit or are in Mexico or the United Kingdom or, in temporary storage in bonded warehouse or in free zones, subject to the submission to the customs authorities of the importing country, within twelve months of the date, of an EUR.1 certificate endorsed retrospectively by the customs authorities or the competent governmental authorities of the exporting country together with the documents showing that the goods have been transported directly.

*Article 33*

**Appendices**

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

1. INTRODUCTORY NOTES TO THE LIST IN APPENDICES II AND II(a)

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

* + 1. The first two columns in the list describe the product obtained. The first column contains the HS 2002 heading number or chapter number and the second column contains the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.

For the avoidance of doubt, if a product or material is classified differently under HS 2002 and the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom, HS 2002 shall be used to classify the product for the purposes of determining which rule in column 3 or 4 applies to the product and to classify the material for the purposes of determining the application of a rule in column 3 or 4.

* + 1. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which in HS 2002 are classified under such headings of the chapter, or in any of the headings grouped together in column 1.
		2. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
		3. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.
		4. The provisions of Article 5 of this Origin Reference Document concerning products having acquired originating status which are used in the manufacture of other products apply, regardless of whether this product has been manufactured in the same factory or in another factory in Mexico or in the United Kingdom.

*Example:*

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40% of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the United Kingdom from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in Mexico or the United Kingdom. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

* + 1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
		2. Without prejudice to note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No.' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
		3. The unit of qualification for the determination of origin is the particular product as classified under the nomenclature of HS 2002. It follows that packaging classified with the goods, for example the boxes in which a product is packed for presentation for retail sale, must be included as part of the product when determining the origin of the product. Packaging designed only for the transportation of the goods to the Party of importation shall be disregarded.

*Example:*

Computers of heading No 8471 have a rule where the value of the non-originating materials used does not exceed 40 % of the ex-works price. They are packed in boxes for retail sale and are exported in wooden containers with 10 computers in each container. In order to determine whether the computers comply with the percentage given for the product, the value of the wooden containers should be disregarded However, the value of the retail packaging shall be included.

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

*Example:*

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

* + 1. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule (See also note 6.2 in relation to textiles).

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

*Example:*

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

*Example:*

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

* + 1. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.
		2. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.
		3. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, cotton fibres of heading Nos 5201 to 5203 and other vegetable fibres of heading Nos 5301 to 5305.
		4. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
		5. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.
		6. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not apply to any basic textile materials used in the manufacture of this product, which, taken together, represent 8 % or less of the total weight of all the basic textile materials used. (See also notes 5.3 and 5.4).
		7. However, the tolerance mentioned in note 5.1 may only apply to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus *Agave*,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— current conducting filaments,

— synthetic man-made staple fibres of polypropylene,

— synthetic man-made staple fibres of polyester,

— synthetic man-made staple fibres of polyamide,

— synthetic man-made staple fibres of polyacrylonitrile,

— synthetic man-made staple fibres of polyimide,

— synthetic man-made staple fibres of polytetrafluoroethylene,

— synthetic man-made staple fibres of polyphenylene sulphide,

— synthetic man-made staple fibres of polyvinyl chloride,

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

— products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading No 5605.

*Example:*

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 8 % of the yarn.

*Example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 8 % of the weight of the fabric.

*Example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

*Example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

* + 1. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 8% in respect of this yarn.
		2. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 % in respect of this strip.
		3. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8% of the ex-works price of the product.
		4. Without prejudice to note 6.3, materials which are not classified in Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

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

* + 1. Where a percentage rule applies, the value of materials which are not classified in Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.
		2. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
			1. vacuum distillation;
			2. redistillation by a very thorough fractionation process ([[6]](#footnote-7));
			3. cracking;
			4. reforming;
			5. extraction by means of selective solvents;
			6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
			7. polymerisation;
			8. alkylation;
			9. isomerisation.
		3. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:
			1. vacuum distillation;
			2. redistillation by a very thorough fractionation process;([[7]](#footnote-8))
			3. cracking;
			4. reforming;
			5. extraction by means of selective solvents;
			6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
			7. polymerisation;
			8. alkylation;
			9. isomerisation;
			10. in respect of heavy oils falling of heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);
			11. in respect of products of heading No 2710 only, deparaffining by a process other than filtering;
			12. in respect of heavy oils of heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e g hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
			13. in respect of fuel oils of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distil, by volume, including losses, at 300°C by the ASTM D 86 method;
			14. in respect of heavy oils other than gas oils and fuel oils of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
		4. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur content, any combination of these operations or like operations do not confer origin.
		5. Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheading Nos 2710 11 to 2710 99, 2711 11, 2711 12 to 2711 19, 2711 21 and 2711 29 (other than propane of a purity of 99 % or more) to obtain:

1. isolated high-purity hydrocarbons (90 % or more in the case of olefins and 95 % or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons;

only those process by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far this concerns xylenes, ethylbenzene is included with xylene isomers;

2. Products of subheading Nos 2707 10 to 2707 30, 2707 50 and 2710 11 to 2710 99:

(a) with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90 % by the volume (including losses) distil by the ASTM D 86-67 method (reapproved 1972);

(b) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90 % by volume (including losses) distil by the ASTM D 86-67 method (reapproved 1972).

**Note 8**

For the purposes of benefiting from the special rules of origin applied within the limits of the quotas provided for in Appendix II and in Note 2 of Appendix II(a) of this Origin Reference Document, either box No 7 (Remarks) of the movement certificate EUR. 1 or the invoice declaration must include the following phrase for the relevant tariff heading, in either English or Spanish:

English version: "Meets the specific rule of origin as set out in appendix II"

Spanish version: "Cumple la norma de origen específica con arreglo a lo establecido en el apéndice II"

**Note 9**

When the ex-works price is not known or is uncertain, the producer or an exporter of goods may use the cost of manufacturing of the product.

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

*The products mentioned in the list may not all be covered by the United Kingdom-Mexico Agreement. It is therefore necessary to consult the other parts of the United Kingdom-Mexico Agreement*

| **Chapter/Heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** |
| --- | --- | --- |
| **(1)** | **(2)** | **(3)** | **or** | **(4)** |
| Chapter 01 | Live animals | All the animals of Chapter 1 used must be wholly obtained |  |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained |  |
| Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used must be wholly obtained |  |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used must be wholly obtained |  |
| 0403 | — Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:— all the materials of Chapter 4 used must be wholly obtained,— any fruit juice (expect those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used must be wholly obtained |  |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |  |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:— all the materials of Chapter 6 used must be wholly obtained, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used must be wholly obtained |  |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which: |  |
|  |  | — all the materials of Chapter used must be wholly obtained, and |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |  |
| Chapter 09 | Coffee, tea, mate and spices; except for: | Manufacture in which all the materials of Chapter 9 used must be wholly obtained |  |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading |  |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading |  |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used must be wholly obtained |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained |  |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 070 |  |
| Chapter 12 | Oils seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used must be wholly obtained |  |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product |  |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |
|  | — Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners |  |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used must be wholly obtained |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetables waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: |  |  |
|  | — Fats from bones or waste | Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506 |  |
|  | — Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading No 1503 |  |  |
|  | — Fats from bones or waste | Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506 |  |
|  | — Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained |  |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: |  |  |
|  | — Solid fractions | Manufacture from materials of any heading including other materials of heading No 1504 |  |
|  | — Other | Manufacture in which all the materials of Chapter 2 and 3 used must be wholly obtained |  |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 |  |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: |  |  |
|  | — Solid fractions | Manufacture from materials of any heading including other materials of heading No 1506 |  |
|  | — Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained |  |
| 1507 to 1515 | Vegetables oils and their fractions: |  |  |
|  | — Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | — Solid fractions except for that of jojoba oil | Manufacture from other materials of heading No 1507 to 1515 |  |
|  | — Other | Manufacture in which all the vegetable materials used must be wholly obtained |  |
| 1516 | Animal or vegetable fats and oils and their fractions; partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which:— all the materials of Chapter 2 used must be wholly obtained,— all the vegetable materials used must be wholly obtained However, materials of headings Nos 1507, 150, 1511 and 1513 may be used |  |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which:— all the materials of Chapters 2 and 4 used must be wholly obtained, |  |
|  |  | * all the vegetable materials used must be wholly obtained. However, materials of headings Nos 1507, 1508, 1511 and 1513 may be used
 |  |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture from animals of Chapter 1 All the materials of Chapter 3 used must be wholly obtained |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
|  | — Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 |  |
|  | — Other sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which all the materials used must already be originating |  |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heating Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |  |  |
|  | — Malt extract | Manufacture from cereals of Chapter 10 |  |
|  | — Other | Manufacture in which: |  |
|  |  | — all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |  |  |
|  | — Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must wholly obtained |  |
|  | — Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:— all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, |  |
|  |  | — all the materials of Chapters 2 and 3 used must be wholly obtained |  |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No 110 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal); precooked, or otherwise prepared, not elsewhere specified or included | Manufacture:— from materials not classified within heading No 1806;— in which all the cereals and flour (except durum wheat and Zea *indurata maize* and their derivatives used must be wholly obtained, |  |
|  |  | — in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading except those of Chapter 11 |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained |  |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex 2008 | — Nuts, not containing added sugar or spirit | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product |  |
|  | — Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | — Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: |  |  |
|  | — Citrus juices | Manufacture in which: |  |
|  |  | — all the citrus fruits used must be wholly obtained, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which: |  |
|  |  | — all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 2101 | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— all the chicory used must be wholly obtained |  |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |  |
|  | — all the chicory used must be wholly obtained Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used |  |
|  | — all the chicory used must be wholly obtained Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005 |  |
| 2106 | Food preparations not elsewhere specified or included | Manufacture in which:— all the chicory used must be wholly obtained all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — all the grapes or any material derived from grapes used must be wholly obtained |  |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009 | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, |  |
|  |  | — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating |  |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 0 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:— from materials not classified within heading Nos 2207 or 2208, |  |
|  |  | — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrak may be used up to a limit of 5 % by volume |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained |  |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used must be wholly obtained |  |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used must be wholly obtained |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which:— all the cereals, sugar or molasses, meat or milk used must already be originating, |  |
|  |  | — all the materials of Chapter 3 used must be wholly obtained |  |
| ex Chapter 24 | Tobacco and manufactured tobacco, substitutes; except for: | Manufacture in which all the materials of Chapter 24 used must be wholly obtained |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating |  |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating |  |
| ex Chapter 25 | Salt; sulfur; earths and stone; plastering materials, lime and cement; except for | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |  |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |  |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |  |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate |  |
| ex 2525 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |  |
| Chapter 26 | Ores, slag and ash | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances, mineral waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  |  |  |  |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ([[8]](#footnote-9))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials |  |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations | Operations of refining and/or one or more specific process(es) ([[9]](#footnote-10))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) ([[10]](#footnote-11))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) ([[11]](#footnote-12)) orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) ([[12]](#footnote-13)) orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) ([[13]](#footnote-14))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) ([[14]](#footnote-15))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805 | 'Mischmetall' | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29  | Organic chemicals; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ([[15]](#footnote-16))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ([[16]](#footnote-17))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915  | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932 | — Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials on any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |  |
| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: |  |  |
|  | — Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
|  | — Other: |  |  |
|  | — — Human blood | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
|  | — — Animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
|  | — — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
|  | — — Haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
|  | — — Other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |  |
| 3003 and 3004 | Medicaments (excluding goods of heading No 3002, 3005 or 3006): |  |  |
|  | — Obtained from amikacin of heading No 2941 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which: |  |
|  |  | — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 31 | Fertilisers, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:— sodium nitrate— calcium cyanamide— potassium sulphate— magnesium potassium sulphate | Manufacture in which:— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product,— the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3203 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this Chapter based on colouring matter of vegetable or animal origin: |  |  |
|  | — Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins | Manufacture from oleoresins |  |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3204 to 3206 | Synthetic organic colouring matter, colour lakes; preparations and other colouring matter | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301 | Essential oils (terpeneless or not), including concentretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different 'group'([[17]](#footnote-18)) in this heading. However, materials classified within the same group may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, 'dental waxes' and dental preparations with a basis of plaster, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight | Operations of refining and/or one or more specific process(es) ([[18]](#footnote-19))orOther operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
| 3404 | Artificial waxes and prepared waxes: |  |  |
|  | — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
|  | — Other | Manufacture from materials of any heading, except:— hydrogenated oils having the character of waxes of heading No 1516, | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  |  | — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, |  |
|  |  | — materiales of heading No 3404 |  |
|  |  | However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product |  |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: |  |  |
|  | — Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture from materials of any heading, except those of heading No 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 36 | Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: |  |  |
|  | — Instant print film for color photography in packs | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3801 | — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Destillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plantgrowth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3809 | Finishing agents, dye carries to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: |  |  |
|  | — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not contaninig or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols |  |  |
|  | — Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | — Industrial fatty alcohols | Manufacture from materials of any heading including other materials of heading No 3823 |  |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries; not elsewhere specified or included: |  |  |
|  | — The following of this heading:Prepared binders for foundry moulds or cores based on natural resinous productsNaphthenic acids, their water insoluble salts and their estersSorbitol other than that of heading No 2905Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their saltsIon exchangersGetters for vacuum tubesAlkaline iron oxide for the purification of gasAmmoniacal gas liquors and spent oxide produced in coal gas purificationSulphonaphthenic acids, their water insoluble salts and their estersFusel oil and Dippel's oilMixtures of salts having different anionsCopying pastes with a basis of gelatin, whether or not on a paper or textile backing | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3901 | Polymers of ethylene, in primary forms: |  |  |
|  | — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:— the value of all the materials used does not exceed 50 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([[19]](#footnote-20)) |  |
|  | Other | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[20]](#footnote-21)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3902 to 3906 | Polymers of propylene or other olefins: polymers of styrene; polymers of vinyl chloride or of other halogenated olefins; polymers of vinyl acetate or other vinyl esters; acrylic polymers: all in primary forms | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[21]](#footnote-22)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3907 | Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms |  |  |
|  | — Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product ([[22]](#footnote-23)) |  |
|  | — Polyester | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A) |  |
|  | — Other | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[23]](#footnote-24)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3908 to 3911 | Polyamides; amino-resins, phenolic resins and polyurethanes; silicones; petroleum resins, coumumarone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[24]](#footnote-25)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product |  |
| 3913 to 3914 | Natural polymers and modified natural polymers not elsewhere specified or included; ion-exchangers based on polymers of heading Nos 3901 to 3913, in primary forms | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[25]](#footnote-26)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3915 | Waste, parings and scrap, of plastic | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39 However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[26]](#footnote-27)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: |  |  |
|  | — Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50 % of the ex-works price of the product ([[27]](#footnote-28)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | — Other: |  |  |
|  | — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:— the value of all the materials used does not exceed 50 % of the ex-works price of the product,— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([[28]](#footnote-29))  | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | — Other | Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product ([[29]](#footnote-30)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which:— the value of all the materials used does not exceed 50 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product |  |
| ex 3920 | — Ionomer sheet or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | — Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product |  |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ([[30]](#footnote-31)) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber |  |
| ex 4002 | Latex | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product |  |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: |  |  |
|  | — Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
|  | — Other | Manufacture from materials of any heading, except those of heading No 4011 or 4012 |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |  |
| 4104 ([[31]](#footnote-32)) to 4107 | Leather, without hair or wool, other than leather of heading No 4108 or 4109 | Retanning of pre-tanned leatherorManufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4109 | Patent leather and patent laminated leather; metallised leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4302 | Tanned or dressed furskins, assembled: |  |  |
|  | — Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |  |
|  | — Other | Manufacture from non-assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading No 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down |  |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed | Planing, sanding or finger-jointing |  |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing |  |
| ex 4409 | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: |  |  |
|  | — Sanded or finger-jointed | Sanding or finger-jointing |  |
|  | — Beadings and mouldings | Beading or moulding |  |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | — Builders' joinery and carpentry of wood | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used |  |
|  | — Beadings and mouldings | Beading or moulding |  |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading No 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4810 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 |  |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |  |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |  |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading No 4909 or 4911 |  |
| 4910 | Calendars of any kind, printed, including calendar blocks: |  |  |
|  | — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | — Other | Manufacture from materials not classified in heading No 4909 or 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from ([[32]](#footnote-33)):— raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — other natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5007 | Woven fabrics of silk or of silk waste: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn ([[33]](#footnote-34)) |  |
|  | — Other | Manufacture from ([[34]](#footnote-35)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper |  |
|  |  | or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from ([[35]](#footnote-36))— raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn ([[36]](#footnote-37)) |  |
|  | — Other | Manufacture form([[37]](#footnote-38)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from ([[38]](#footnote-39)): |  |
|  |  | — raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5208 to 5212 | Woven fabrics of cotton: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn ([[39]](#footnote-40)) |  |
|  | — Other | Manufacture from ([[40]](#footnote-41)):  |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper or |  |
|  |  | ([[41]](#footnote-42))Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from [[42]](#footnote-43)[[43]](#footnote-44))— raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn ([[44]](#footnote-45)) |  |
|  | — Other | Manufacture from ([[45]](#footnote-46)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwiese prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper |  |
|  |  | or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from ([[46]](#footnote-47)):— raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn  ([[47]](#footnote-48)) |  |
|  | — Other | Manufacture from ([[48]](#footnote-49)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper |  |
|  |  | or |  |
|  |  | ([[49]](#footnote-50)) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ([[50]](#footnote-51)):— raw silk or silk waste carded or combed or otherwise prepared for spinning, |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: |  |  |
|  | — Incorporating rubber thread | Manufacture from single yarn ([[51]](#footnote-52)) |  |
|  | — Other | Manufacture from ([[52]](#footnote-53)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper |  |
|  |  | or |  |
|  |  | ([[53]](#footnote-54)) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from([[54]](#footnote-55)):— coir yarn,— natural fibres,— chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
|  | — Needleloom felt | Manufacture from ([[55]](#footnote-56)): |  |
|  |  | — natural fibres, |  |
|  |  | — nylon staple fibres of heading No 5501 or 5503, |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | However: |  |
|  |  | — polypropylene filament of heading No 5402, |  |
|  |  | — polypropylene fibres of heading No 5503 or 5506, or |  |
|  |  | — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40 % of the ex-works price of the product |  |
|  | — Other | Manufacture from ([[56]](#footnote-57)): |  |
|  |  | — natural fibres, |  |
|  |  | — nylon staple fibres of heading No 5501 or 5503 |  |
|  |  | — man-made staple fibres made from casein, or |  |
|  |  | — chemical materials or textile pulp |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
|  | — Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
|  | — Other | Manufacture from ([[57]](#footnote-58)): |  |
|  |  | — natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ([[58]](#footnote-59)) :— natural fibres,— man-made staple fibres not carded or combed or otherwise processed for spinning, |  |
|  |  | — chemical materials or textile pulp, or |  |
|  |  | — paper-making materials |  |
| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from ([[59]](#footnote-60)):— natural fibres,— man-made staple fibres not carded or combed or otherwise processed for spinning,— chemical materials or textile pulp, or— paper-making materials |  |
| Chapter 57 | Carpets and other textile floor coverings: |  |  |
|  | — Of needleloom felt: | Manufacture from ([[60]](#footnote-61)): |  |
|  |  | — natural fibres, |  |
|  |  | — nylon filament yarn of heading No 5402, |  |
|  |  | — nylon staple fibres of heading No 5501 or 5503, or |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | However: |  |
|  |  | —polypropylene filament of heading No 5402, |  |
|  |  | —polypropylene fibres of heading No 5503 or 5506 or |  |
|  |  | —polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40 % of the ex-works price of the product |  |
|  |  | Jute fabric may be used as a backing for carpets of needleloom felt |  |
|  | — Other felt | Manufacture from ([[61]](#footnote-62)):— natural fibres not carded or combed or otherwise prepared for spinning, |  |
|  |  | — nylon filament yarn of heading No 5402, |  |
|  |  | — nylon staple fibres of heading No 5501 or 5503, or |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | However: |  |
|  |  | — polypropylene filament of heading Nos 5402, |  |
|  |  | — polypropylene fibres of heading No 5503 or 5506, or |  |
|  |  | — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40 % of the ex-works price of the product |  |
|  | — Other |  |  |
|  | — of polyester or acrylic fibres | Manufacture from ([[62]](#footnote-63)):— coir or jute yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — nylon filament yarn of heading No 5402, |  |
|  |  | — nylon staple fibres of heading No 5501 or 5503, or |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | However: |  |
|  |  | — polypropylene filament of heading No 5402, |  |
|  |  | — polypropylene fibres of heading No 5503 or 5506, or |  |
|  |  | — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40 % of the ex-works price of the product |  |
|  |  | Jute fabric may be used as a backing for carpets of polyester or acrylic fibres |  |
|  | - Other | Manufacture from ([[63]](#footnote-64)):— coir or jute yarn, |  |
|  |  | — synthetic or artificial filament yarn, |  |
|  |  | — natural fibres, or |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning |  |
|  |  | Jute fabric may be used as a backing for other carpets |  |
| 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806 |  |  |
|  | — Combined with rubber thread | Manufacture from single yarn ([[64]](#footnote-65)) |  |
|  | — Other | Manufacture from ([[65]](#footnote-66)):— natural fibres, or— chemical materials or textile pulpor([[66]](#footnote-67))Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) |
| 5802 to 5804 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5 06; tufted textile fabrics, other than products of heading No 5703; gauze, other than narrow fabrics of heading No 5 06; tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs: |  |  |
|  | — Combined with rubber thread | Manufacture from single yarn ([[67]](#footnote-68)) |  |
|  | — Other | Manufacture from ([[68]](#footnote-69)):— natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5806 | Narrow-woven fabrics, other than goods of heading No 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) |  |  |
|  | — Combined with rubber thread | Manufacture from single yarn ([[69]](#footnote-70)) |  |
|  | — Other | Manufacture from ([[70]](#footnote-71)):— natural fibres, or— chemical materials or textile pulpor([[71]](#footnote-72))Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied by at least two preparatory of finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) |
| 5807 to 5809 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included: |  |  |
|  | — Combined with rubber thread | Manufacture from single yarn ([[72]](#footnote-73)) |  |
|  | — Other | Manufacture from ([[73]](#footnote-74)): |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed of otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp, |  |
|  |  | or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which:— all the materials used are classified within a heading other than that of that of the product; |  |
|  |  | — the value of all 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 No 5810: |  |  |
|  | — Combined with rubber thread | Manufacture from single yarn ([[74]](#footnote-75)) |  |
|  | — Other | Manufacture from ([[75]](#footnote-76)):— natural fibres, or— chemical materials or textile pulpor([[76]](#footnote-77))Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon | Manufacture from chemical materials or textile pulp |  |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarnorPrinting accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ([[77]](#footnote-78)) |  |
| 5905 | Textile wall coverings: |  |  |
|  | — Impregnated, coated, covered of laminated with rubber, plastics or other materials | Manufacture from yarn |  |
|  | — Other | Manufacture from ([[78]](#footnote-79)): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded of combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp, |  |
|  |  | or |  |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5906 | Rubberised textile fabrics, other than those of heading No 5902: |  |  |
|  | — Knitted or crocheted fabrics | Manufacture from[[79]](#footnote-80):— natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
|  | — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Manufacture from chemical materials |  |
|  | — Other | Manufacture from yarn |  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarnorPrinting accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |  |
| 5908 | Textile wicks, woven, plaited of knitted, for lamps, stoves, lighters, candles of the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |
|  | — Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric |  |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: |  |  |
|  | — Polishing discs or rings other than of felt of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310 |  |
|  | — Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | Manufacture from ([[80]](#footnote-81)):— coir yarn,— the following materials:— yarn of polytetrafluoroethylene, ([[81]](#footnote-82))—yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,— yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, |  |
|  |  | —monofilaments of polytetrafluoroethylene ([[82]](#footnote-83)), |  |
|  |  | — yarn of synthetic textile fibres of poly-*p*-phenylene terephthalamide, |  |
|  |  | — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([[83]](#footnote-84)), |  |
|  |  | —copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
|  |  | —monofilaments of polyamide of heading No 5404 |  |
|  | — Other | Manufacture from [[84]](#footnote-85): |  |
|  |  | — coir yarn, |  |
|  |  | — natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
| Chapter 60 | Knitted of crocheted fabrics | Manufacture from ([[85]](#footnote-86)):— natural fibres, or |  |
|  |  | — chemical materials or textile pulp |  |
| Chapter 61 | Articles of apparel and clothing accessories knitted or crocheted: |  |  |
|  | — Sweaters of acrylic fibres | Manufacture from ([[86]](#footnote-87)):— silk yarn, |  |
|  |  | — wool yarn, |  |
|  |  | — cotton fibres, |  |
|  |  | — other vegetable textile yarn, |  |
|  |  | — special yarn of Chapter 56, or |  |
|  |  | — chemical materials or textile pulp |  |
|  | — 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; except for sweaters of acrylic fibres | Manufacture from yarn ([[87]](#footnote-88)) ([[88]](#footnote-89))  |  |
|  | — Other, except for sweaters of acrylic fibres | Manufacture from ([[89]](#footnote-90)):— natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from yarn ([[90]](#footnote-91))   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
| ex 6202 ex 6204 ex 6206 ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn ([[91]](#footnote-92))  orManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([[92]](#footnote-93))  | ()Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ([[93]](#footnote-94)) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([[94]](#footnote-95)) |  |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
|  | — Embroidered | Manufacture from unbleached single yarn ([[95]](#footnote-96))([[96]](#footnote-97))orManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([[97]](#footnote-98))  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
|  | — Other | Manufacture from unbleached single yarn ([[98]](#footnote-99)) ([[99]](#footnote-100)) |  |
|  |  | or |  |
|  |  | Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product |  |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: |  |  |
|  | — Embroidered | Manufacture from yarn ([[100]](#footnote-101))orManufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([[101]](#footnote-102)) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
|  | — Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ([[102]](#footnote-103))orManufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([[103]](#footnote-104)) |  |
|  | — Interlinings for collars and cuffs, cut out | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | — Other | Manufacture from yarn ([[104]](#footnote-105)) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc; curtains etc; other furnishing articles: |  |  |
|  | — Of felt, of nonwovens | Manufacture from ([[105]](#footnote-106)):— natural fibres, or |  |
|  |  | — chemical materials or textile pulp |  |
|  | — Other: |  |  |
|  | — Embroidered | Manufacture from unbleached single yarn ([[106]](#footnote-107)) ([[107]](#footnote-108)) orManufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
|  | — Other | Manufacture from unbleached single yarn ([[108]](#footnote-109)) ([[109]](#footnote-110))  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ([[110]](#footnote-111)):— natural fibres, |  |
|  |  | — man-made staple fibres not carded or combed or otherwise processed for spinning, or |  |
|  |  | — chemical materials or textile pulp |  |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards of landcraft; camping goods: |  |  |
|  | — Of nonwovens | Manufacture from ([[111]](#footnote-112)) ([[112]](#footnote-113)) : |  |
|  |  | — natural fibres, or |  |
|  |  | — chemical materials or textile pulp |  |
|  | — Other | Manufacture from unbleached single yarn ([[113]](#footnote-114)) ([[114]](#footnote-115)) |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture from yarn ([[115]](#footnote-116)) |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set |  |
| 6310 | Used or new rags, scrap twine, cordage, rope and cables and worn-out of articles of twine, cordage, rope or cables, of textile materials | Manufacture in which all the materials used are wholly obtained |  |
| 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 | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |  |
| 6402 to 6404 ([[116]](#footnote-117)) | Footwear of plastics, leather and textiles | Manufacture in which:— all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading No 6406, |  |
|  |  | — the value of all the materials used does not exceed 60 % of the ex-works price of the product |  |
| 6405 | Other footwear | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |  |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 65 | Headgear and parts thereof, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ([[117]](#footnote-118)) |  |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ([[118]](#footnote-119)) |  |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |  |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |  |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7003 ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading No 7001 |  |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | Manufacture from materials of heading No 7001 |  |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 |  |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 |  |
| 7009 | Glass mirrors; whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the productorCutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product |  |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the productor |  |
|  |  | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product |  |
|  |  | or |  |
|  |  | Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product |  |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:— uncoloured slivers, rovings, yarn or chopped strands, or |  |
|  |  | — glass wool |  |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stone, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones |  |
| 7106, 7108 and 7110 | Precious metals |  |  |
|  | — Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110 |  |
|  |  | or |  |
|  |  | Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 |  |
|  |  | or |  |
|  |  | Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |  |
|  | — Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  |  | or |  |
|  |  | Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205 |  |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots, other primary forms or semi-finished products of heading No 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading No 7207 |  |
| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading No 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading No 7218 |  |
| ex 7224 | Semi-finished products | Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224 |  |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots, other primary forms or semi-finished products of heading No 7206, 7207, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading No 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7301 | Sheet piling | Manufacture form materials of heading No 7206 |  |
| 7302 | Railway or tramway track construction materials of iron or steel; rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading No 7206 |  |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207, 7218 or 7224 |  |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product |  |
| 7308 | Structures (excluding prefabricated buildings of heading No 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 | Manufacture in which all the materials used are classified within a heading other than that of the product However, welded angles, shapes and sections of heading No 7301 may not be used |  |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product |  |
| 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 | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7403 | Refined copper and copper alloys, unwrought: |  |  |
|  | — Refined copper | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | — Copper alloys and refined copper containing other elements | Manufacture from refined copper, unwrought, or waste and scrap of copper |  |
| 7404 | Copper waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7405 | Master alloys of copper | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7601 | Unwrought aluminium | Manufacture:- from materials of any heading, except that of the product, and- in which the value of all the materials used does not exceed 50 % of the ex-works price of the productorManufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |  |
| 7602 | Aluminium waste or scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which:— all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 77 | Reserved for possible future use in the HS |  |  |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7801 | Unwrought lead: |  |  |
|  | — Refined lead | Manufacture from bullion or work lead |  |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product However, waste and scrap of heading No 7802 may not be used |  |
| 7802 | Lead waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7901 | Unwrought zinc | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used |  |
| 7902 | Zinc waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8001 | Unwrought tin | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used |  |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof: |  |  |
|  | — Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 8206 | Tools of two or more of heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205 However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set |  |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used |  |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 8301 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product |  |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 84  | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402 | Steam or other vapour generating boilers (other than central-heating hot-water boilers capable also of producing low pressure steam); super-heated water boilers | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central-heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |  |
| 8409 | Parts suitable for use solely or principally with: |  |  |
|  | — engines of heading No 8407 or 8408, to be used in vehicles of Chapter 7 | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8411 | Turbo-jets, turbo propellers and other gas turbines | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8415 | Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works of the product |  |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415: |  |  |
|  | — Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, showcases and the like, other refrigerators, freezers and other refrigerating or freezing equipment | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and heading Nos 4814 and 9032 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
|  | — Freezers and compression type units whose condensers are heat-exchangers | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
|  | — Furniture designed to receive refrigerating or freezing equipment | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
|  | — Other parts of refrigerators | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and heading Nos 4814 and 9032 | Manufacture in which the value of all the materials used does not exceed 35 % of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting of checking machines; weighing machine weights of all kinds | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture in which:— the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: |  |  |
|  | — Road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snowblowers | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8448 | Auxiliary machinery for use with machines of heading Nos 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8452 | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: |  |  |
|  | — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, |  |
|  |  | — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, |  |
|  |  | — the thread tension, crochet and zigzag mechanisms used are already originating |  |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8456 to 8466 | Machine tools and machines and their parts and accessories of heading Nos 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8481 | Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves; parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8482 | Ball or roller bearings | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8483 | Transmission shafts (including camshafts and crankshafts) and cranks; bearing housing, and plain shaft bearings; gears and gearing; ball screws, gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints), intended for use in vehicles of Chapter 87 | Manufacture in which all the materials used are classified within a heading other than that of the product, except for heading No 8482 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8485 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product |  |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8508 | Electromechanical tools for working in the hand with self-contained electric motor, parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, parts thereof: |  |  |
|  | —Electromechanical domestic appliances, with self-contained electric motor, | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8501 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8548 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric flat irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545: |  |  |
|  | — Electric ovens, electric heating resistors, electric smoothing irons | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Parts for electric ovens, electric heating resistors and electric smoothing irons | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 7321, 7322, 7417, 7615 and 8548 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets: |  |  |
|  | — Headphones, earphones and combined microphone/speaker sets; parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8519 | Turntables (record decks), record players, cassette players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: |  |  |
|  | — Matrices and masters for the production of records | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | — Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8525 | Transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8527 | Reception apparatus for radio telephony, radio telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock |  |  |
|  | — Radio broadcast receivers not capable or operating without an external source of power, of a kind use in motor vehicles, including apparatus capable of receiving also radio telephony or radio telegraphy, without laser reading system | Manufacture in which all the materials used are classified within a heading other than that of the product, except for heading Nos 8518 and 8529 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
|  | — Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8528 | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: |  |  |
|  | — Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | - Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8537 | Boards, panels, consoles, disks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8542 | Electronic integrated circuits and microassemblies | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product |  |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors of fitted with connectors | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 86 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87  | Vehicles other than railway or tramway rolling stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8708 | Parts and accessories of the motor vehicles of heading Nos 8701 to 8705: |  |  |
|  | — Safety seat belts | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 5806 and 6307 and Chapter 73 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Mounted brake linings | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 6813 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Drive axles with differentials, whether or not provided with other transmission components; non-driving axles and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8482 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Silencers and exhaust pipes | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading No 8421 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 4011 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8709 | Works trucks, self-propelled not fitted with lifting or handling equipment, or the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used in railway station platforms; parts of the foregoing vehicles | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars: |  |  |
|  | — With reciprocating internal combustion piston engine of a cylinder capacity: |  |  |
|  | — Not exceeding 50 cc3 | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
|  | — Exceeding 50 cc3 | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | — Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in heading No 8714 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading including other materials of heading No 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product, |  |
|  |  | — the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9006 | Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539: |  |  |
|  | — Instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from heading Nos 9002 and 9033 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Parts for instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from heading Nos 9001, 9002 and 9033 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product, |  |
|  |  | — the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product, |  |
|  |  | — the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| ex 9009 | — Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process) | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | — Parts and accessories of electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process) | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9011 | Compound optical microscopes, including those for photomicrography or microprojection | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product, |  |
|  |  | — the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9016 | Balances of a sensitivity of 5 cg, or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: |  |  |
|  | — Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | — Other | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 9022 | Apparatus based on the use alpha, beta or gamma radiations, not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus; parts and accessories thereof | Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 9033 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032 | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefore: |  |  |
|  | — Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | — Other | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9029 | Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9033 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9105 | Other clocks | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9109 | Clock movements, complete and assembled | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture:— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product |  |
| 9111 | Watch cases and parts thereof | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | Manufacture in which:— all the materials used are classified within a heading other than that of the product, | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | — the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9113 | Watch straps, watch bands and watch bracelets, and part thereof: |  |  |
|  | — Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m2 or less | Manufacture in which all the materials used are classified in a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  |  | or |  |
|  |  | Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: |  |
|  |  | — its value does not exceed 25 % of the ex-works price of the product, |  |
|  |  | — all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 |  |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 9503 | Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9506 | Golf clubs and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used |  |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from 'worked' carving materials of the same heading |  |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set |  |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture in which:— all the materials used are classified within a heading other than that of the product, |  |
|  |  | — the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture in which:— all the materials used are classified within a heading other than that of the product,— the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product |  |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly shaped blocks |  |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture in which all the materials used are classified within a heading other than that of the product |  |

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

*The products mentioned in the list may not all be covered by the United Kingdom-Mexico Agreement. It is therefore necessary to consult the other parts of the United Kingdom-Mexico Agreement.*

Until the conclusion of the present round of WTO negotiations, the following rule shall apply for the products described below instead of the rule set out in Appendix II:

| **Heading**  | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** |
| --- | --- | --- |
| **(1)** | **(2)** | **(3)** | **or** | **(4)** |
| 4104  | Leather of bovine or equine animals, without hair on, other than leather of heading No 410 or 4109 | Manufacture in which all the materials used are classified within a heading other than that of the product |  |

Note 2

For heading Nos 6402, 6403 and 6404:

|  |  |  |
| --- | --- | --- |
| Heading | Description of product | Working or processing carried out on non-originating materials that confers originating status |
| (1) | (2) |                         (3)             or                   (4) |
| 6402 to 6404 | Footwear of plastics, leather and textiles | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |   |

This rule shall confer origin only to goods exported by the United Kingdom to Mexico within the following annual quotas for each heading:

|  |  |
| --- | --- |
| 6402 | 8 928pairs |
| 6403, only for pairs with a customs value over USD 20 | 18 600 (women’s pairs)18 600 (men’s pairs)9 300 (children’s pairs) |
| 6404 | 8 928 pairs |

Mexico shall allocate the benefit of these annual quotas on a "first come, first served" basis.

**Note 3**

Mexico shall allocate the benefit of the annual quotas set out in Appendix II for products classified in headings 5208 to 5212, 5407 and 5408, 5512 to 5516, 5801, 5806 and 5811 on a "first come, first served" basis.

1. EUR.1 MOVEMENT CERTIFICATE AND APPLICATION FOR AN EUR.1 MOVEMENT CERTIFICATE

1 Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighting not less than 25 g/m2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2 The public authorities of the parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.







**DECLARATION BY THE EXPORTER**

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

|  |  |
| --- | --- |
| DECLARE | that the goods meet the conditions required for the issue of the attached certificate; |
| SPECIFY | as follows the circumstances which have enabled these goods to meet the above conditions: |
|  |   |
|  |   |
|  |   |
|  |   |
| SUBMIT | the following supporting documents([[119]](#footnote-120)): |
|  |   |
|  |   |
|  |   |
|  |   |
| UNDERTAKE | to submit, at the request of the appropriate authorities any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities; |
| REQUEST | the issue of the attached certificate for these goods. |
|  |  |
|  |  |
|  |   |
|  | (place and date) |
|  |  |
|  |   |
|  | (signature) |
|  |  |
|  |  |

1. INVOICE DECLARATION

The invoice declaration, the text of which is set out below, must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

**Spanish version**

El exportador de los productos incluidos en el presente documento [autorización aduanera o de la autoridad guberna- mental competente no …([[120]](#footnote-121))] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial.([[121]](#footnote-122))

**English version**

The exporter of the products covered by this document [customs or competent governmental authorisation No . . . ([[122]](#footnote-123))] declares that, except where otherwise clearly indicated, these products are of preferential origin. ([[123]](#footnote-124))

|  |  |
| --- | --- |
|  |  ([[124]](#footnote-125)) |
|  | (place and date) |
|  |  |
|  |  ([[125]](#footnote-126)) |
|  | (signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) |

1. PERIOD OF TIME TO SUPPLY INFORMATION FOR ISSUING AN EUR.I MOVEMENT CERTIFICATE RETROSPECTIVELY AND FOR DRAWING UP AN INVOICE DECLARATION REFERRED TO IN ARTICLE 17(3) AND 20(6) OF This Origin Reference Document

1 For the United Kingdom, two years.

2 For Mexico, one year.

1. ) For purposes of this paragraph the term ‘nationals’ includes companies. [↑](#footnote-ref-2)
2. For the chemical sector simple mixing of products does not include chemical reaction. 'Chemical reaction' means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. [↑](#footnote-ref-3)
3. Simple assembly of parts to constitute a complete product, includes screwdriver operations [↑](#footnote-ref-4)
4. ‘customs duties’ includes any duty or charge of any kind imposed in connection with the importation or exportation of a good, including any form of surtax or surcharge in connection with such importation or exportation but does not include any:

	* + - 1. charge equivalent to an internal tax imposed consistently with Article 13 of the Decision;
				2. antidumping or countervailing duty;
				3. fee or other charge, provided that it is limited in amount to the approximate cost of services rendered and does not represent and indirect protection for domestic products or a taxation of imports or exports for fiscal purposes. [↑](#footnote-ref-5)
5. The Parties agree that payment of import duties can be deferred until after the final products is exported so that the final destination of the product can be known by authorities. [↑](#footnote-ref-6)
6. See introductory note 7.4. [↑](#footnote-ref-7)
7. ) See introductory note 7 4. [↑](#footnote-ref-8)
8. ) For the special conditions relating to 'specific processes’ see introductory notes 7.1 and 7.3. [↑](#footnote-ref-9)
9. ) For the special conditions relating to 'specific processes’ see introductory note 7.2. [↑](#footnote-ref-10)
10. ) For the special conditions relating to ‘specific processes’ see introductory notes 7.1 and 7.3. [↑](#footnote-ref-11)
11. ) For the special conditions relating to 'specific processes’ see introductory note 7.2. [↑](#footnote-ref-12)
12. ) For the special conditions relating to ‘specific processes’ see introductory notes 7.1 and 7.3. [↑](#footnote-ref-13)
13. ) For the special conditions relating to 'specific processes’ see introductory notes 7.1 and 7.3. [↑](#footnote-ref-14)
14. ) For the special conditions relating to ‘specific processes’ see introductory notes 7.1 and 7.3. [↑](#footnote-ref-15)
15. ) For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3. [↑](#footnote-ref-16)
16. ) For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3. [↑](#footnote-ref-17)
17. ) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon. [↑](#footnote-ref-18)
18. ) For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3. [↑](#footnote-ref-19)
19. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-20)
20. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-21)
21. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-22)
22. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-23)
23. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-24)
24. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-25)
25. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-26)
26. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-27)
27. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-28)
28. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-29)
29. ) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. [↑](#footnote-ref-30)
30. ) The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 %. [↑](#footnote-ref-31)
31. ) See note 1, Appendix II(a) [↑](#footnote-ref-32)
32. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-33)
33. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-34)
34. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-35)
35. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-36)
36. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-37)
37. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-38)
38. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-39)
39. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-40)
40. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-41)
41. ) The printing rule shall apply only to exports from the United Kingdom to Mexico for an aggregate annual quota of 148 800 m2. This quota will be allocated by Mexico on a "first come, first served" basis by Mexico. See Note 3 to Appendix II(a). [↑](#footnote-ref-42)
42. [↑](#footnote-ref-43)
43. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-44)
44. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-45)
45. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-46)
46. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-47)
47. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-48)
48. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-49)
49. ) The printing rule shall apply only to exports from the UK to Mexico for an aggregate annual quote of 260 400 m2. This quota will be allocated by Mexico on a "first come, first served" basis. See Note 3 to Appendix II(a). [↑](#footnote-ref-50)
50. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-51)
51. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-52)
52. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-53)
53. ) The printing rule shall apply only to exports from the United Kingdom to Mexico for an aggregate annual quote of 148 800 m2. This quota will be allocated "on a first come, first served" basis by Mexico. See Note 3 to Appendix II(a). [↑](#footnote-ref-54)
54. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-55)
55. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-56)
56. For special conditions relating to products made of a mixture of textile materials, see introductory note 5 [↑](#footnote-ref-57)
57. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-58)
58. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-59)
59. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-60)
60. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-61)
61. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-62)
62. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-63)
63. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-64)
64. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-65)
65. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-66)
66. ) For heading Nos 5801, 5806 and 5811, the printing rule shall apply only to exports from the United Kingdom to Mexico for an aggregate annual quota of 37 200 m2. This quota will be allocated on a "first come, first served" basis by Mexico. See also Note 3 to Appendix II(a). [↑](#footnote-ref-67)
67. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-68)
68. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-69)
69. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-70)
70. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-71)
71. ) For heading Nos 5801, 5806 and 5811, the printing rule applies only to exports from the United Kingdom to Mexico for an aggregate annual quota of 37 200 m2. This quota will be allocated on a "first come, first serve" basis by Mexico. See Note 3 to Appendix II(a). [↑](#footnote-ref-72)
72. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-73)
73. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-74)
74. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-75)
75. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-76)
76. ) For heading Nos 5801 , 5806 and 581 , the printing rule shall apply only to exports from the United Kingdom to Mexico for an aggregate annual quota of 37 200 m2. This quota will be allocated on a ‘first come, first served’ basis by Mexico. See Note 3 to Appendix II(a). [↑](#footnote-ref-77)
77. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-78)
78. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-79)
79. For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-80)
80. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-81)
81. ) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery. [↑](#footnote-ref-82)
82. ) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery. [↑](#footnote-ref-83)
83. ) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery. [↑](#footnote-ref-84)
84. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-85)
85. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-86)
86. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-87)
87. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-88)
88. ) See introductory note 6. [↑](#footnote-ref-89)
89. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-90)
90. ) See introductory note 6. [↑](#footnote-ref-91)
91. ) See introductory note 6. [↑](#footnote-ref-92)
92. ) See introductory note 6. [↑](#footnote-ref-93)
93. ) See introductory note 6. [↑](#footnote-ref-94)
94. ) See introductory note 6. [↑](#footnote-ref-95)
95. ) See introductory note 6. [↑](#footnote-ref-96)
96. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-97)
97. ) See introductory note 6. [↑](#footnote-ref-98)
98. ) See introductory note 6. [↑](#footnote-ref-99)
99. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-100)
100. ) See introductory note 6. [↑](#footnote-ref-101)
101. ) See introductory note 6. [↑](#footnote-ref-102)
102. ) See introductory note 6. [↑](#footnote-ref-103)
103. ) See introductory note 6. [↑](#footnote-ref-104)
104. ) See introductory note 6. [↑](#footnote-ref-105)
105. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-106)
106. ) See introductory note 6. [↑](#footnote-ref-107)
107. ) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see introductory note 6. [↑](#footnote-ref-108)
108. ) See introductory note 6. [↑](#footnote-ref-109)
109. ) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see introductory note 6. [↑](#footnote-ref-110)
110. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-111)
111. ) See introductory note 6. [↑](#footnote-ref-112)
112. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-113)
113. ) See introductory note 6. [↑](#footnote-ref-114)
114. ) For special conditions relating to products made of a mixture of textile materials, see introductory note 5. [↑](#footnote-ref-115)
115. ) See introductory note 6. [↑](#footnote-ref-116)
116. ) See note 2, Appendix II(a). [↑](#footnote-ref-117)
117. ) See introductory note 6. [↑](#footnote-ref-118)
118. ) See introductory note 6. [↑](#footnote-ref-119)
119. ) For example, import documents, movement certificates, manufacturer's declarations etc., referring to the products used in manufacture or to the goods re-exported in the same state. [↑](#footnote-ref-120)
120. ) When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Origin Reference Document, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. [↑](#footnote-ref-121)
121. ) Origin of products to be indicated. [↑](#footnote-ref-122)
122. )  When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Origin Reference Document, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank [↑](#footnote-ref-123)
123. ) Origin of products to be indicated. [↑](#footnote-ref-124)
124. ) These indications may be omitted if the information is contained on the document itself. [↑](#footnote-ref-125)
125. ) See Article 20(5) of this Origin Reference Document. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory [↑](#footnote-ref-126)