ANNEX I

REFERRED TO IN ARTICLE 2.2

RULES OF ORIGIN

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RULES OF ORIGIN

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SECTION I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

(a) **Party** means the Philippines, Iceland, Norway or the customs territory of Switzerland. Due to the customs union between Switzerland and Liechtenstein, goods originating in Liechtenstein shall be considered as originating in Switzerland;

(b) **production** means methods of obtaining goods including manufacturing, producing, assembling, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting, capturing; and processing;

(c) **material** means any ingredient, raw material, component, part or accessory used in the production of goods;

(d) **customs value** means the value as determined in accordance with the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* (hereinafter referred to as "the WTO Agreement on Customs Valuation;

(e) **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 WTO Agreement on Customs Valuation shall apply;

(f) **ex-works price** means the price actually paid or payable for goods to the producer in the Party where the last working or processing was carried out, in accordance with the international commercial terms (incoterms), excluding internal taxes which may be repaid when goods are exported;

(g) **Harmonized System** respectively its abbreviation **HS** means the Harmonized Commodity Description and Coding System;

(h) **chapter**, **heading** and **subheading** means a chapter (two-digit code), heading (four-digit code) or subheading (six-digit code) of the Harmonized System.

SECTION II

CONCEPT OF "ORIGINATING GOODS"

Article 2

General Requirements

For the purposes of this Annex, goods shall be considered as originating in a Party if:

(a) they have been wholly obtained in a Party, in accordance with Article 3;

(b) the non-originating materials used in the production in a Party satisfy the requirements provided for in Article 4;

(c) they have been produced in a Party exclusively from materials originating in one or more Parties; or

(d) they have been produced in a Party exclusively from materials as specified in subparagraphs (a) to (c).

Article 3

Wholly Obtained Goods

The following goods shall be considered as wholly obtained in a Party:

(a) minerals and other naturally occurring substances not included in subparagraphs (b) to (f) extracted or taken from its soil, waters, seabed or beneath the seabed;

(b) vegetable products grown and harvested in that Party;

(c) live animals born and raised in that Party;

(d) goods obtained from live animals, raised in that Party;

(e) goods from slaughtered animals born and raised in that Party;

(f) goods obtained by hunting, trapping, fishing, aquaculture, gathering or capturing conducted in that Party;

(g) goods obtained in that Party by using cell cultures;[1]

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[1] **Cell culture** means the cultivation of human, animal or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, and ph), outside a living organism.

(h) goods falling within Chapters 29 to 39 obtained by fermentation[2];

(i) goods of sea fishing and other marine products taken from the sea outside the territorial waters[3] of any country, by a vessel of that Party and goods produced exclusively therefrom on board a factory ship of that Party;

In this context, **factory ships of that Party** and **vessels of that Party** respectively mean factory ships and vessels, which are registered in that Party, sail under the flag of that Party and whose ownership, senior management and board of directors and nationality of masters, officers and crew are subject to that Parties' domestic laws, rules and regulations;

(j) goods extracted from the seabed or sub-soil outside the territorial waters of that Party if that Party has the rights to exploit that seabed or sub-soil in accordance with international law;

(k) waste and scrap resulting from production conducted in that Party;

(l) used goods collected in that Party provided that such goods are fit only for the recovery of raw materials and not for their original purpose;

(m) goods obtained or produced in that Party exclusively from the goods referred to in subparagraphs (a) to (l).

Article 4

Sufficient Working or Processing

1. Goods obtained from non-originating materials shall be considered to have undergone sufficient working or processing if the applicable product specific rule of the Appendix has been fulfilled.

2. For the purposes of paragraph 1, the operations provided for in Article 5 are in any case considered as insufficient to obtain originating status.

3. The product specific rules referred to in paragraph 1 indicate the working or processing which must be carried out on non-originating materials used in manufacturing and concern only such materials. It follows that if goods, which have acquired originating status in a Party in accordance with paragraph 1, are further processed in that Party and used as material in the production of other goods, no account shall be taken of the non-originating components of that material.

4. Notwithstanding paragraph 1, non-originating goods that do not undergo the required change in tariff classification as set out in the Appendix shall be considered as originating if the value of all non-originating materials used in their production that do

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2 **Fermentation** is a biotechnological process in which human, animal or plant cells, bacteria, yeasts, fungi or enzymes are used in the production process.

3 Territorial waters include internal waters and territorial sea.

not undergo the required change in tariff classification does not exceed 20 percent of the ex-works price of the goods and meet all other applicable requirements set forth in this Annex.

5. Paragraph 4 does not apply to goods which are wholly obtained in a Party in accordance with Article 3. However, if the relevant product specific rule of the Appendix provides for a rule where certain materials must be wholly obtained, the tolerance of paragraph 4 shall apply.

Article 5

Minimal Operations

1. Notwithstanding Article 4, goods shall not be considered as originating, if they have only undergone one or more of the following operations or processes:

(a) preserving operations to ensure that goods retain their condition during transport and storage;

(b) freezing or thawing;

(c) packaging and re-packaging;

(d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

(e) ironing or pressing of textiles or textile products;

(f) simple painting and polishing;

(g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(h) colouring of sugar or forming sugar lumps;

(i) peeling and removal of stones, cores, seeds and shells from fruits, nuts and vegetables;

(j) sharpening, simple grinding or simple cutting;

(k) sifting, screening, sorting, classifying, grading, matching;

(l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other similar simple packaging operations;

(m) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;

(n) simple mixing of goods, whether or not of different kinds;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of goods into parts; or

(p) slaughter of animals.

2. For the purposes of paragraph 1, **simple** describes operations or processes which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the operation or process.

3. All operations or processes carried out in a Party on given goods shall be taken into account when determining whether the working or processing undergone by those goods are considered as minimal operations in accordance with paragraph 1.

Article 6

Accumulation of Origin

1. Goods originating in a Party, which are used as materials in the production of goods in another Party, shall be considered as originating in the Party where the last operation beyond those referred to in paragraph 1 of Article 5 have been carried out.

2. Goods originating in a Party, which are exported from one Party to another and do not undergo working or processing beyond those referred to in paragraph 1 of Article 5, shall retain their origin.

3. Where materials originating in two or more Parties are used in the production of goods and these materials have not undergone any working or processing beyond the operations referred to in Article 5, the origin of the goods is determined by the material with the highest customs value for that material in that Party.

Article 7

Unit of Qualification

1. For the purpose of determining the originating status, the unit of qualification of goods or materials shall be determined in accordance with the Harmonized System.

2. Pursuant to paragraph 1:

(a) if the goods are subject to a change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, packaging materials and containers for retail sale, which are classified with the goods pursuant to General Rule 5 of the *General Rules for the Interpretation of the Harmonized System* (hereinafter referred to as "General Rules"), shall be disregarded. If the goods are subject to a value criterion set out in the Appendix, the value of such packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the goods are produced or non-originating materials, as the case may be, in calculating the value criterion;

(b) packing materials and containers for shipment used to protect goods during transportation, other than packaging materials and containers for retail sale, shall be disregarded in determining the origin of the goods;

(c) sets, as defined in General Rule 3, shall be considered originating if all component goods are originating. However, if a set is composed of originating and non-originating goods, the set as a whole shall be considered originating, provided that the value of the non-originating goods does not exceed 20 percent of the ex-works price of the set;

(d) when a consignment consists of a number of identical goods classified under the same heading, each product shall be taken individually into account when applying the provision on the Appendix;

(e) where goods satisfy the requirements of this Annex and are imported into a Party either in one or multiple shipments from another Party, in disassembled form, but classified as assembled goods pursuant to General Rule 2(a), the determination of origin shall be based on the assembled goods.

Article 8

Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of goods undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, accessories, spare parts, tools and instruction and information material dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in its ex-works price, and which are not separately invoiced, shall be disregarded.

2. If the goods are subject to a value criterion, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the goods are produced or non-originating materials, as the case may be, in calculating the value criterion.

Article 9

Neutral Elements

Neutral elements, which are goods used in the production, testing or inspection of other goods but are not physically incorporated into those goods, shall be treated as originating material regardless of where they are produced.

Article 10

Fungible Materials

1. If originating and non-originating fungible materials are used in the production of goods, the determination of whether fungible materials used are originating shall be determined on the basis of an inventory management system. If required by domestic laws, rules and regulations, this system may be subject to prior authorisation by the respective customs authority.

2. For the purposes of paragraph 1, **fungible materials** means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another.

3. The inventory management system must ensure that the final goods obtaining originating status shall not be more than what would have been the case if the originating materials used to produce the final goods had been physically segregated from the non-originating materials.

4. Once an inventory management method has been chosen, it must be used through all the fiscal year or period.

5. A producer using an inventory management system must keep records of the operation of the system that are necessary for the customs authorities of the exporting Party to verify compliance with the provisions of this Annex.

6. The authorisation to use accounting segregation may be withdrawn by the customs authority at any time if the producer makes improper use of it.

SECTION III

TERRITORIAL REQUIREMENTS

Article 11

Principle of Territoriality

1. The conditions for acquiring originating status set out in the provisions of Section II must be fulfilled without any interruption in the territory of a Party.

2. If originating goods are returned to the exporting Party after having been exported to a non-Party without having undergone any operation there beyond those necessary to retain their condition, these goods shall keep their originating status.

3. Notwithstanding paragraph 1, the acquisition of originating status of goods in accordance with the provisions of Section II shall not be affected by operations carried out in a non-party under an outward processing procedure or a similar arrangement, if:

(a) the re-imported materials have been obtained from the exported materials;

(b) the total added value acquired in the non-party does not exceed 15 percent of the ex-works price of the goods; and

(c) the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Party concerned, does not exceed the value allowed in accordance with the Appendix.

4. For the purposes of subparagraph 3 (b), the term **total added value** means all costs arising outside the Party concerned, including transport costs and the value of non-originating materials incorporated there.

Article 12

Non-alteration

1. Originating goods, for which preferential tariff treatment is requested in a Party, shall be the same goods as exported from another Party. They must not have been altered or transformed in any way or have undergone operations other than to retain their condition, adding or affixing marks, labels, seals or any documentation to ensure compliance with domestic requirements of the importing Party, prior to being declared for preferential tariff treatment.

2. Transit, storage of goods or consignments or splitting of consignments may take place in non-parties, provided they remain under customs supervision in those non-parties.

3. Compliance with paragraphs 1 and 2 shall be considered satisfied, unless the customs authorities of the importing Party have reason to believe otherwise. In such cases the customs authority of the importing Party may request the importer or his representative to provide appropriate evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading, packing lists or any other evidence related to the goods themselves.

SECTION IV

PROOF OF ORIGIN

Article 13

Origin Declaration

1. For the purpose of obtaining preferential tariff treatment in the importing Party, a proof of origin in the form of an origin declaration set out below (without the footnotes) must be completed in English, in a legible and permanent form, by an exporter of a Party for goods originating in a Party.

> *"The exporter of the goods covered by this document (customs authorisation No…[4]) declares that, except where otherwise clearly indicated, the goods satisfy the Rules of Origin to be considered as originating under the PH-EFTA FTA (Country of Origin: ....[5])*
>
> *Place and Date[6]*
>
> *…………….………………..*
>
> *Signature above the Printed Name of the Authorised Signatory*

2. The origin declaration must be completed on an invoice, packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods, and, except as provided in Article 14, bear the original signature of the exporter.

3. The origin declaration may be completed when the goods to which it relates are exported, or after exportation. An origin declaration shall be valid for 12 months, from the date of completion.

4. Forwarding agents, customs brokers and other representatives of an exporter have to be empowered by such exporter to complete origin declarations. They must submit the said written authorisation to the customs authorities, at their request.

5. An exporter who has completed an origin declaration must keep a copy of the origin declaration and all documents supporting the originating status of the goods, in paper or electronic form, for at least three years from the date of completion or issue.

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[4] Pursuant to Article 14, an Approved Exporter is not required to sign the origin declaration but must instead indicate the authorisation number. A non-Approved Exporter must affix his/her signature above the printed name and leave the field on authorisation number blank.

[5] The origin of the goods must be indicated in this space (Philippines, Iceland, Norway or Switzerland). The use of ISO-Alpha-2 codes is permitted (PH, IS, NO or CH). Reference may be made to a specific column of the invoice packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods in which the country of origin of the goods are referred to.

[6] This information may be omitted if already contained in the document itself.

Article 14

Approved Exporter

1. The customs authority of the exporting Party may, subject to domestic requirements, authorise an exporter of that Party, hereinafter referred to as “Approved Exporter” to complete origin declarations without signature.

2. An exporter who applies for such authorisation must offer, to the satisfaction of the customs authority of the exporting Party, all guarantees necessary to verify the originating status of the goods as well as the fulfilment of any other requirement under this Annex.

3. The customs authority of the exporting Party shall provide, to the Approved Exporter, an authorisation number to be included in the origin declaration instead of the signature.

4. The customs authority of the exporting Party may verify the proper use of an authorisation and withdraw it at any time, if the exporter no longer meets the conditions or otherwise makes improper use of it. The withdrawal of an authorisation shall be made available to the customs authorities of the other Parties.

SECTION V

PREFERENTIAL TREATMENT

Article 15

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with the Agreement to originating goods of a Party imported from another Party, on the basis of an origin declaration referred to in Article 13.

2. In order to obtain preferential tariff treatment, the importer must, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of originating goods, whether or not the importer is in possession of an origin declaration.

3. If the importer is not in possession of an origin declaration at the time of importation, the importer may, in accordance with the domestic laws, rules and regulations of the importing Party, present the origin declaration at a later stage.

4. An origin declaration must be submitted to the customs authorities of the importing Party within 12 months from its completion. The expiration of this period may be suspended as long as the goods covered by that origin declaration remain under

customs control of the importing Party. After this period, an origin declaration may be accepted only in exceptional circumstances.

5. Notwithstanding paragraph 1, a Party may, in accordance with its domestic laws, rules and regulations, waive the requirement to present an origin declaration, and grant preferential tariff treatment.

6. An importer who has been granted preferential tariff treatment must keep the origin declaration and other relevant documents for three years after the date on which preferential tariff treatment was granted, or longer if required by the domestic laws, rules and regulations of the importing Party.

Article 16

Importation by Instalments

Where, at the request of an importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods within the meaning of General Rule 2(a) are imported by instalments, a single origin declaration must be submitted to the customs authorities upon importation of the first instalments.

Article 17

Cooperation of Exporters and Importers with Customs Authorities

1. Exporters and importers benefitting from the Agreement must, within the framework of the Agreement and subject to the domestic laws, rules and regulations of a Party, cooperate with the customs authority of that Party and submit, at its request, supporting documents regarding the fulfilment of the requirements of this Annex.

2. An exporter who has completed an origin declaration must:

(a) upon request of the customs authority of the exporting Party, submit the documents referred to in paragraph 5 of Article 13 to that authority, which may, at any time, carry out inspections and verify the exporters or the producer’s accounts and take other appropriate measures; and

(b) when becoming aware of or having reason to believe that an origin declaration contains incorrect information, immediately notify the importer and the customs authority of the exporting Party of any change affecting the originating status of the goods covered by that origin declaration.

3. An importer who has requested or has been granted preferential tariff treatment must:

(a) upon request of the customs authority of the importing Party, submit the documents referred to in paragraph 3 of Article 12 to that authority; and

(b) when becoming aware of or having reason to believe that the origin declaration contains incorrect information, immediately notify the customs authorities of the importing Party of any change affecting the originating status of the goods covered by an origin declaration.

Article 18

Denial of Preferential Treatment

1. The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws, rules and regulations where goods do not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.

2. A typographical error in the origin declaration shall not invalidate this document if it is duly established that this document does in fact correspond to the imported goods.

SECTION VI

ADMINISTRATIVE COOPERATION

Article 19

Verification of Origin Declarations

1. The customs authority of the exporting Party shall carry out verifications of origin declarations on request of the importing Party.

2. The verification request may question the authenticity of the document and the accuracy of the information contained therein, including the originating status of the goods concerned or the fulfilment of other requirements of this Annex. It shall identify the reasons for the inquiry and include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration could be invalid.

3. The importing Party shall submit the verification request to the exporting Party within 36 months from the completion of the origin declaration. The exporting Party is not obliged to conduct verifications based on verification requests received after that deadline.

4. The customs authority of the importing Party may, subject to its domestic laws, rules and regulations, suspend preferential tariff treatment to goods covered by an origin

declaration until the verification procedure has been finalised. Nonetheless, the goods shall be released, subject to domestic laws, rules and regulations, provided that the goods are not held because of an import prohibition, or restriction and that there is no suspicion of fraud.

5. The customs authority of the exporting Party may request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.

6. The requesting Party shall be informed of the results and findings of the verification within six months from the date of the verification request. If the requesting Party receives no reply within that period, or if the reply does not clearly state whether the goods are originating or whether the origin declaration is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the origin declaration in question.

7. Where the requested Party is unable to meet the deadline referred to in paragraph 6 due to circumstances beyond the control of its customs authority, it shall inform the requesting Party in writing prior to the deadline. The requested Party shall extend the deadline by another six months.

Article 20

Notifications and Cooperation

1. The Parties shall provide each other, through the EFTA Secretariat, with:

(a) the addresses of the customs authorities of the Parties responsible for verifications referred to in Article 19 and the addresses of the relevant authorities for other issues related to the implementation or application of this Annex; and

(b) information on the interpretation, application and administration of this Annex, where needed.

2. The Parties shall make available the information on authorisation numbers allocated to Approved Exporters, pursuant to Article 14.

3. The Parties shall endeavour to resolve technical matters related to the interpretation, the implementation or application of this Annex, to the extent possible, through direct consultations between the customs authorities referred to in subparagraph (1) (a) or in the Sub-Committee on Trade in Goods. If the matters remain unresolved, they may be submitted to the Joint Committee for resolution.

Article 21

Confidentiality

Any information which is by nature confidential or which is provided on a confidential basis shall not be disclosed by the Parties' authorities without the explicit permission of the person or authority providing the information.

SECTION VII

FINAL PROVISIONS

Article 22

Penalties

Each Party shall ensure, in accordance with its domestic laws, rules and regulations that appropriate penalties, sanctions or other measures are imposed for violations of the laws, rules and regulations related to this Annex.

Article 23

Transitional Provisions for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods, which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such goods, an origin declaration may be completed retrospectively up to six months after the entry into force of this Agreement, provided that the provisions of this Annex and in particular Article 12 have been fulfilled.

Article 24

Review

Unless otherwise agreed, the Parties shall review this Annex and the Appendix five years from the entry into force of the Agreement.

APPENDIX TO ANNEX I

PRODUCT SPECIFIC RULES

Interpretative Notes

1. The first column of the list contains chapters, headings or subheadings and the second column contains the description of the goods. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an "ex", the rules in column 3 or 4 shall apply only to the part of that chapter, heading or subheading described in column 2. For an entry in the first two columns where a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, only the rule set out in column 3 shall be applied.

2. Pursuant to subparagraph (b) of Article 2 (General Requirements) of Annex I (Rules of Origin), the product specific rules may be fulfilled by operations in different companies, provided the working or processing takes place within the territory of a Party and fulfils the requirements of the Annex.

3. A product specific rule set out in this Appendix represents the minimum working or processing required to be carried out on non-originating materials for the final goods to obtain originating status. Working or processing exceeding that required by the rule for those goods shall also confer originating status.

4. If a product specific rule specifies that goods may be produced from more than one material, none, one or more materials may be used. It does not require that all of those materials be used.

5. If a product specific rule specifies that goods must be manufactured from a particular material, the rule does not prevent the use of additional materials.

6. If a product specific rule excludes the use of materials classified in certain chapters, headings, or subheadings such excluded materials, if used, must be originating for the goods to qualify as originating.

7. If goods, which have acquired originating status by fulfilling the product specific rule are used as materials in the manufacture of other goods, in determining the origin of the final goods, the rules applicable to the final goods do not apply to those materials. No account shall be taken of the non-originating components of those materials.

8. If the product specific rule provides that "Manufacture from non-originating materials of any heading", materials of any heading, even materials of the same description and heading as that of the final goods may be used, provided that the process goes beyond minimal operations set out in Annex I (Rules of Origin) and subject to any specific limitations which may also be contained in the rule.

9. The product specific rules in the list will be used to determine origin to qualify for preferential treatment subject to other parts of the Agreement, e.g. tariff commitments on agricultural and non-agricultural products.

10. If the product specific rule provides that “Manufacture in which the value of all non-originating materials used does not exceed X% of the ex-works price of the product,” no change in tariff classification is required. The value criterion shall be computed as follows: value criterion = {(PH-EFTA Material Cost + Direct Labour Cost + Overhead Cost + Other Costs + Profit)/Ex Works Price} * 100% or value criterion = {(Ex Works Price - Value of Non-Originating Material)/ Ex Works Price} * 100%.

List

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 1	Live animals	All animals of Chapter 1 shall be wholly obtained	
ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all materials of Chapters 1 and 2 used are wholly obtained	
ex 0210.20	Dried beef	Manufacture from non-originating materials of any heading, except that of the product[1]	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all materials of Chapter 3 used are wholly obtained	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture from non-originating materials of any heading, except that of the product	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all materials of Chapter 8 used are wholly obtained	
Chapter 9	Coffee, tea, maté and spices;	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product	
Chapter 10	Cereals	Manufacture in which all materials of Chapter 10 used are wholly obtained	

[1] This rule shall be applied only between the Philippines and Switzerland.

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.01	Wheat or meslin flour	Manufacture from non-originating materials of any Chapter, except from Chapter 11	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from non-originating materials of any Chapter, except from Chapters 7 and 11	
11.08	Starches; inulin	Manufacture from non-originating materials of any Chapter except from Chapter 11 and all kinds of potatoes of Chapter 7	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of Chapter 12 used are wholly obtained	
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture in which all materials used are wholly obtained	
1302.31/39	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products		
	- Agar-agar	Manufacture from non-originating materials of any Chapter, except from Chapter 13	
	- other mucilages and thickeners, whether or not modified, not derived from locust beans, locust bean seeds or guar seeds	Manufacture from non-originating materials of any Chapter, except from Chapter 13	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
ex 15.07 to ex 15.15	Vegetable oils and their fractions		
	- Sunflower-seed, rape or colza oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture in which all vegetable materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Solid fractions	Manufacture from other non-originating materials of headings 15.07 to 15.15	
1511.90	Palm oil (other than crude oil) and its fractions, whether or not refined, but not chemically modified, other	Manufacture from non-originating materials of any subheading, except that of the product	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all vegetable materials used are wholly obtained	
15.16	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 animal and vegetable materials used must be wholly obtained	
15.17	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 15.16	Manufacture in which: - all materials of Chapters 2 and 4 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, non-originating materials of headings 15.07 to 15.11 and 15.13 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from non-originating materials of any Chapter, except from Chapter 16	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from non-originating materials of any heading, except that of the product	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which all materials used are wholly obtained	
ex 17.02	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 non-originating materials of any heading	
17.03	Molasses resulting from the extraction or refining of sugar	Manufacture in which all materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from non-originating materials of any heading, except that of the product	
18.01	Cocoa beans, whole or broken, raw or roasted	Manufacture in which all materials used are wholly obtained	
18.02	Cocoa shells, husks, skins and other cocoa waste	Manufacture in which all materials used are wholly obtained	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastry cooks' products; except for:	Manufacture from non-originating materials of any heading, except that of the product	
ex 19.02	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 more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture from non-originating materials of any heading, except that of the product, in which the weight of the non-originating materials of Chapters 2 and 16 do not exceed 20 % of the weight of the final product	
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from non-originating materials of any heading, except potato starch of heading 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from non-originating materials of any heading, except that of the product, and in which the weight of the non-originating materials of headings 11.01 to 11.08 does not exceed 20 % of the weight of the final product. However, durum wheat, rice and Zea indurate maize and their derivatives may be used	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 21	Miscellaneous edible preparations; except for	Manufacture from non-originating materials of any heading, except that of the product	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from non-originating materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from non-originating materials of any heading	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from non-originating materials of any heading, except that of the product	
2201.10	Mineral waters and aerated waters	Manufacture in which all materials used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from non-originating materials of any heading, except that of the product and from subheading 2403.19	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all materials used are wholly obtained	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	Waste oils		
2710.91	- containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Manufacture in which all materials used are wholly obtained	
2710.99	- other	Manufacture in which all materials used are wholly obtained	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from non-originating materials of any heading	
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Manufacture in which all materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
29.01	Acyclic hydrocarbons	Manufacture from non-originating materials of any Chapter, except from Chapter 29	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
29.02	Cyclic hydrocarbons	Manufacture from non-originating materials of any Chapter, except from Chapter 29	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from non-originating materials of any heading	
3006.92	Waste pharmaceuticals	Manufacture in which all materials used are wholly obtained	
Chapter 31	Fertilisers	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	Manufacture in which all materials used are wholly obtained	
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from non-originating materials of any subheading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
39.15	Waste, parings and scrap, of plastics	Manufacture in which all materials used are wholly obtained	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture in which all materials used are wholly obtained	
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip	Manufacture in which all materials used are wholly obtained	
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture in which all materials used are wholly obtained	
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from non-originating materials of any other heading, except that of the product and from heading 40.11	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Manufacture in which all materials used are wholly obtained	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture from non-originating materials of any Chapter, except from Chapter 42	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 50	Silk; except for:	Manufacture from non-originating materials of any heading	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture in which all materials used are wholly obtained	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from non-originating materials of any heading	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Manufacture in which all materials used are wholly obtained	
ex Chapter 52	Cotton; except for:	Manufacture from non-originating materials of any heading	
52.02	Cotton waste (including yarn waste and garnetted stock)	Manufacture in which all materials used are wholly obtained	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from non-originating materials of any heading	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from non-originating materials of any heading	
ex Chapter 55	Man-made staple fibres; except for:	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	Manufacture in which all materials used are wholly obtained	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from non-originating materials of any heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from non-originating materials of any heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from non-originating materials of any heading	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from non-originating materials of any heading	
Chapter 60	Knitted or crocheted fabrics	Manufacture from non-originating materials of any heading	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from non-originating materials of any heading	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from non-originating materials of any heading	
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from non-originating materials of any heading	
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 65	Headgear and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from non-originating materials of any heading, except that of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex Chapter 70	Glass and glassware; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex 70.01	Cullet and other waste and scrap of glass	Manufacture in which all materials used are wholly obtained	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from non-originating materials of any subheading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	Manufacture in which all materials used are wholly obtained	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.15	Other articles of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
7117.90	Other cuff links and studs	Manufacture from non-originating materials of any Chapter, except from Chapter 71	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.18	Coin	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms	Manufacture in which all materials used are wholly obtained	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	Manufacture in which all materials used are wholly obtained	
Chapter 73	Articles of iron or steel	Manufacture from non-originating materials of any Chapter, except from Chapter 73	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
74.01	Copper mattes; cement copper (precipitated copper)	Manufacture from non-originating materials of any Chapter, except from Chapter 74	
74.04	Copper waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	Manufacture from non-originating materials of any Chapter, except from Chapter 75	
75.03	Nickel waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture from non-originating materials of any subheading, except that of the product	
76.02	Aluminium waste and scrap	Manufacture in which all materials used are wholly obtained	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
78.01	Unwrought lead	Manufacture from non-originating materials of any subheading, except that of the product	
78.02	Lead waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture from non-originating materials of any subheading, except that of the product	
79.02	Zinc waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
80.01	Unwrought tin	Manufacture from non-originating materials of any subheading, except that of the product	
80.02	Tin waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 81	Other base metals; cermets; articles thereof; except for:	Manufacture from non-originating materials of any heading	
8101.97	Waste and scrap of tungsten	Manufacture in which all materials used are wholly obtained	
8102.97	Waste and scrap of molybdenum	Manufacture in which all materials used are wholly obtained	
8103.30	Waste and scrap of tantalum	Manufacture in which all materials used are wholly obtained	
8104.20	Waste and scrap of magnesium	Manufacture in which all materials used are wholly obtained	
8105.30	Waste and scrap of cobalt	Manufacture in which all materials used are wholly obtained	
8107.30	Waste and scrap of cadmium	Manufacture in which all materials used are wholly obtained	
8108.30	Waste and scrap of titanium	Manufacture in which all materials used are wholly obtained	
8109.30	Waste and scrap of zirconium	Manufacture in which all materials used are wholly obtained	
8110.20	Waste and scrap of antimony	Manufacture in which all materials used are wholly obtained	
 8112.13 8112.22 8112.52	Waste and scrap of - beryllium, - chromium, - thallium	Manufacture in which all materials used are wholly obtained	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from non-originating materials of any Chapter, except from Chapter 82	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 83	Miscellaneous articles of base metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from non-originating materials of any heading	
8507.10/20	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
	-Lead-acid, of a kind used for starting piston engines	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	-Other lead-acid accumulators	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8507.90	Parts of electric accumulators, including separators therefor, whether or not rectangular (including square)	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8511.50	Other generators	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles (other than bicycles) or motor vehicles		
8512.20	- other lighting or visual signalling equipment	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8512.30	- sound signalling equipment	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
8512.40	- windscreen wipers, defrosters and demisters	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		
8544.11	- winding wire, of copper	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8544.20	- co-axial cable and other co-axial electric conductors	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Manufacture in which all materials used are wholly obtained	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from non-originating materials of any Chapter, except from Chapter 89	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all non-originating materials used does not exceed 40 % of the ex-works price of the product.[2] Manufacture from non-originating materials of any heading, except that of the product.[3]	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from non-originating materials of any Chapter, except from Chapter 94	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from non-originating materials of any Chapter, except from Chapter 96	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from non-originating materials of any heading, except that of the product	

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2 This rule shall be applied only between the Philippines and Switzerland.

3 This rule shall not be applied between the Philippines and Switzerland.