

## ANNEX I<sup>1</sup>

### CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

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<sup>1</sup>      As amended by Joint Committee Decisions No. 4 and 5 of 2007 (14 March 2007) which both entered into force on 1 August 2007.

<sup>2</sup>      Article 15 was deleted by Decision No 4 of 2007.

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**TITLE I**  
**GENERAL PROVISIONS**

Article 1

***Definitions***

For the purposes of this Annex:

- (a) “*chapters*” and “*headings*” mean the chapters and the headings (four-digit codes) used in the nomenclature of the Harmonized System;
- (b) “*classified*” refers to the classification of a product or material under a particular heading;
- (c) “*competent authority of Singapore*” means Singapore customs;
- (d) “*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;
- (e) “*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);
- (f) “*ex-works price*” means the price paid for the product ex-works to the manufacturer in a Party 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;
- (g) “*goods*” means both materials and products;
- (h) “*Harmonized System*” means the Harmonized Commodity Description and Coding System in force, including its general rules and legal notes;
- (i) “*manufacture*” means any kind of working or processing, including assembly or specific operations;
- (j) “*material*” means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
- (k) “*non-originating materials*” means materials which do not qualify as originating under this Annex;

- (l) “*Party*” means Iceland, Norway, Switzerland and Singapore. Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland;
- (m) “*product*” means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;
- (n) “*territories*” includes territorial sea;
- (o) “*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 a Party;
- (p) “*value of originating materials*” means the value of originating materials in accordance with the definition of sub-paragraph (o) applied *mutatis mutandis*.

## TITLE II

### DEFINITION OF THE CONCEPT “ORIGINATING PRODUCTS”

#### Article 2

##### *Origin Criteria*

For the purpose of this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5; or
- (c) products obtained in a Party exclusively from materials that qualify as originating pursuant to this Annex.

### Article 3

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

1. Notwithstanding Article 2, materials originating in another Party within the meaning of this Annex shall be considered as materials originating in the Party concerned, provided that they have undergone working or processing going beyond that referred to in Article 6.
2. Products originating in another Party within the meaning of this Annex, which are exported from one Party to another, shall retain their origin when exported in the same state or without having undergone in the exporting Party working or processing going beyond that referred to in Article 6.
3. For the purpose of paragraph 2, where materials originating in two or more of the Parties are used and those materials have undergone working or processing in the exporting Party not going beyond that referred to in Article 6, the origin is determined by the material with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

### Article 4

#### ***Wholly Obtained Products***

For the purpose of Article 2(a), the following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested or gathered there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting, trapping or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial sea of a country by a vessel flying the flag of a Party;
- (g) products manufactured on board a factory ship flying the flag of a Party, exclusively from products referred to in sub-paragraph (f);
- (h) articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts or raw materials, including used tyres fit only for retreading;

- (i) waste and scrap resulting from consumption or manufacturing operations conducted there, fit only for disposal or recovery of raw materials;
- (j) products extracted from the seabed or beneath the seabed outside their territorial sea, provided that they have sole rights to exploit such seabed;
- (k) products manufactured there exclusively from products specified in subparagraphs (a) to (j).

## Article 5

### *Sufficiently Worked or Processed Products*

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

The conditions referred to above indicate the working or processing which shall 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, regardless of whether this product has been manufactured in the same factory or in another factory in a Party, by fulfilling the conditions set out in Appendix 2, is used as material in the manufacture of another product, the conditions applicable to such other product do not apply to the product that is used as material, and therefore no account shall be taken of any non-originating materials incorporated into such a product used as a material in the manufacture of another product.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendix 2, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product; and
- (b) any of the percentages given in Appendix 2 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 the Harmonized System. Appendix 1 shall apply to these products.

3. For the purpose of fulfilling the conditions set out in Appendix 2, the processes may be carried out by one or more producers within one Party. Supporting documents proving the working or processing shall be maintained by the exporter or the producer of the final product.

4. Paragraphs 1 to 3 shall apply except as provided for in Article 6.

Article 6

***Insufficient Working or Processing Operations***

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

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple<sup>1</sup> painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple<sup>1</sup> placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing<sup>2</sup> of products, whether or not of different kinds;
- (n) simple<sup>1</sup> assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals;

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<sup>1</sup> “simple”, generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

<sup>2</sup> “simple mixing”, generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing 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.

- (p) a combination of two or more operations specified in sub-paragraphs (a) to (o).

2. All operations carried out either in a Party 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.

## Article 7

### *Unit of Qualification*

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification; or
  - (b) when a consignment consists of a number of identical products classified under the same heading, each product shall be taken individually into account when applying the provisions of this Annex.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## Article 8

### *Accessories, Spare Parts and Tools*

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



## Article 9

### *Sets*

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

## Article 10

### *Neutral Elements*

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

- (a) energy and fuel;
- (b) plant and equipment, including goods to be used for their maintenance;
- (c) machines, tools, dies and moulds; and
- (d) any other goods which do not enter into and which are not intended to enter into the final composition of the product.

## Article 11

### *Segregation of Materials*

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

Identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings etc.

2. A producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, may use the so-called "accounting segregation" method for managing stocks.

3. The accounting method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the Party in which the product is manufactured. The method chosen must:

- permit a clear distinction to be made between originating and non-originating materials acquired and/or kept in stock, and
- guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.

4. The producer using this facilitation shall only complete origin declarations for the quantity of products considered as originating and shall assume full responsibility for the origin declarations and for keeping all documentary evidence of origin of the materials. At the request of the customs authorities or the competent authority of Singapore, the producer shall provide satisfactory information on how the stocks have been managed.

5. A Party may require that the application of the method for managing stocks as provided for in this Article is subject to prior authorization.

### **TITLE III**

## **TERRITORIAL REQUIREMENTS**

### Article 12

#### ***Principle of Territoriality***

1. Except as provided for in Articles 3 and 13, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a Party.

2. Except as provided for in Article 3, an originating product exported from a Party to a non-Party shall where returned be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authority of the importing Party concerned that:

- (a) the returning product is the same as that exported; and
- (b) the returning product has not undergone any operation beyond that necessary to preserve it in good condition while being exported.

Article 13

***Outward Processing***

Notwithstanding the provisions of Article 12, the acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing carried out outside the territory of a Party on materials exported from the Party concerned and subsequently re-imported there, provided that the conditions set out in Appendix 3 are fulfilled.

Article 14

***Direct Transport***

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between an EFTA State and Singapore. However, products may be transported through territories of non-parties, provided that they do not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve them in good condition. During this period the products shall remain under customs control in the country of transit.

2. The importer shall upon request supply proofs such as transport documents covering the passage from the exporting Party through the country of transit or other substantiating documents to the customs authorities of the importing Party that the conditions set out in paragraph 1 have been fulfilled.

3. For the purpose of application of paragraph 1, originating products may be transported by pipeline across territories other than that of an EFTA State or Singapore.”

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<sup>1</sup> Article 15 was deleted by Decision No 4 of 2007.

**TITLE IV**  
**PROOF OF ORIGIN**

Article 16

*Origin Declaration*

1. For the purpose of obtaining preferential tariff treatment in another Party, a proof of origin in the form of an origin declaration shall be completed by an exporter of a Party for products which can be considered as products originating in a Party and which fulfil the other requirements of this Annex.

2. The origin declaration referred to in paragraph 1, shall have the following wording:

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

.....<sup>(3)</sup>  
(Place and date)

.....<sup>(4)</sup>  
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

3. The origin declaration may be provided on an invoice or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified.

4. An origin declaration shall be completed in English, in a legible and permanent form and, except as provided in Article 17, bear the original signature of the exporter.

5. An origin declaration may be completed by the exporter when the products to which it relates are exported, or after exportation.

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<sup>(1)</sup> When the origin declaration is made out by an approved exporter within the meaning of Article 17, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated (Icelandic, Norwegian, Swiss or Singapore). The use of ISO-Alpha-2 codes is permitted (IS, NO, CH or SG). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.

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

<sup>(4)</sup> Approved exporters are not required to sign. The exemption of signature also implies the exemption of the name of the signatory.

6. When completing an origin declaration, an exporter that relies on documents and information from a producer shall take steps to ensure that the documents and information are accurate.

7. An exporter that has completed an origin declaration and that becomes aware that the origin declaration contains incorrect information shall immediately notify the importer in writing of any change affecting the originating status of each product to which the origin declaration is applicable.

8. An exporter that has completed an origin declaration shall, on request of the customs authority of the exporting Party or the competent authority of Singapore, provide to the authority concerned a copy of the origin declaration, and of all documents supporting the originating status of each product to which the origin declaration is applicable. For this purpose the said customs authorities or the competent authority of Singapore shall have the right to carry out inspections of the exporters accounts or any other controls considered appropriate.

9. For the purposes of this Article, the term "exporter" does not include a forwarding agent, customs broker or the like, unless such a company has been authorized in writing by the owner of the product to complete the origin declaration.

#### Article 17

##### *Approved Exporter*

1. Where a Party has established an approved exporter programme, the customs authority of an EFTA State or the competent authority of Singapore may authorize an exporter of that Party that makes frequent shipments of originating products under this Agreement to complete an origin declaration without signature, on condition that he gives the customs authority of the exporting Party or the competent authority of Singapore a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

2. The customs authority of the exporting Party or the competent authority of Singapore shall provide to the approved exporter referred to in paragraph 1 a customs authorization number or other form of identification as may be agreed by the customs authorities of the Parties or the competent authority of Singapore for use on the origin declaration instead of the signature of the exporter.

3. The customs authority of the exporting Party or the competent authority of Singapore may verify the proper use of an authorization as referred to in paragraph 1 and may at any time withdraw the authorization if the exporter no longer meets the conditions or otherwise makes improper use of the authorization.

## Article 18

### ***Importation Requirements***

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to originating products imported from another Party, on the basis of an origin declaration as referred to in Article 16.

2. In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party request preferential tariff treatment at the time of importation of an originating product, whether or not he has an origin declaration.

In the case that the importer at the time of importation does not have in his possession an origin declaration, the importer of the product may, in accordance with the law of the importing Party, present the original origin declaration and if required such other documentation relating to the importation of the product, at a later stage.

3. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 20, on importation benefit from the preferential tariff treatment under this Agreement without it being necessary to submit a document as referred in paragraph 1.

4. An origin declaration shall be valid for 10 months from the date of issue in the exporting Party, and shall be submitted within such period to the customs authority of the importing Party.

5. An origin declaration which is submitted to the customs authority of the importing Party after the final date for presentation specified in paragraph 4 may be accepted for the purpose of applying for preferential tariff treatment where the failure to submit such a document by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authority of the importing Party may accept an origin declaration where the products have been submitted before such final date.

6. An origin declaration shall be submitted to the customs authority of the importing Party in accordance with the procedures applicable in that Party. Such authority may require a translation of the document on which the origin declaration is made out 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 of this Annex.

## Article 19

### ***Importation by Instalments***

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonized System are

imported by instalments, a single origin declaration for such products shall be submitted to the customs authorities upon importation of the first instalment.

## Article 20

### *Exemptions from Origin Declaration*

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 an origin declaration, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on a postal customs declaration (CN22/CN23 or C2/CP3) 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. In case of small packages sent from private persons to private persons the total value of these products shall not exceed any of the following amounts:

- (i) 500 euro
- (ii) 450 US dollar (USD)
- (iii) 1000 Singapore dollar (SGD)
- (iv) 4100 Norwegian kroner (NOK)
- (v) 43000 Icelandic kroner (ISK)
- (vi) 900 Swiss francs (CHF)

4. In case of products forming part of travellers' personal luggage the total value of these products shall not exceed any of the following amounts:

- (i) 1200 euro
- (ii) 1100 US dollar (USD)
- (iii) 2400 Singapore dollar (SGD)
- (iv) 10000 Norwegian kroner (NOK)
- (v) 100000 Icelandic kroner (ISK)
- (vi) 2100 Swiss francs (CHF)

5. Where the value of the products is invoiced or declared in a currency other than those mentioned in paragraphs 3 and 4 the amount equivalent to the amount expressed in the national currency of the importing Party shall be applied.

## Article 21

### ***Supporting Documents***

The documents referred to in Article 16(8) used for the purpose of proving that products covered by an origin declaration can be considered as products originating in a Party and fulfil the other requirements of this Annex may consist of *inter alia* the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used, as provided for in their domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used, as provided for in their domestic law;
- (d) origin declarations proving the originating status of materials used, completed in a Party; or
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Parties by application of Article 13, proving that the requirements of that Article have been satisfied.

## Article 22

### ***Preservation of Origin Declarations and Supporting Documents***

The exporter making out an origin declaration shall keep for at least three years a copy of the origin declaration in question as well as the documents referred to in Article 16(8).

## Article 23

### ***Discrepancies and Formal Errors***

1. The discovery of slight discrepancies between the statements made in the origin declaration 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 origin declaration null and void if it is duly established that such document does correspond to the products submitted.

2. Obvious formal errors such as typing errors in an origin declaration 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.



## TITLE V

### ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

#### Article 24

##### *Notifications*

The customs authorities of the Parties shall provide each other, through the EFTA Secretariat, with information on the composition of the authorization number for approved exporters, where established by a Party, and with the addresses of the customs authorities of the Parties responsible for verifying origin declarations.

#### Article 25

##### *Verification of Origin Declarations*

1. In order to ensure the proper application of this Annex, the Parties shall assist each other, through the respective customs authorities of the Parties, to verify the authenticity of the origin declarations and the correctness of the information given in these documents.
2. Subsequent verifications of origin declarations shall be carried out whenever the customs authority of the importing Party wants to verify the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purpose of implementing the provisions of paragraph 1, the customs authority of the importing Party shall return the origin declaration, or a copy of this document, to the customs authority of the exporting Party, as the case may be, giving the reasons for the inquiry. Any documents and information obtained suggesting that the information given on the origin declaration is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the customs authority of the exporting EFTA State concerned or the competent authority of Singapore. 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 control considered appropriate.
5. The customs authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the products covered by the origin declaration concerned while awaiting the results of the verification. The release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

6. The customs authority requesting the verification shall be informed of the results of this verification as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

7. If there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to be able to determine the authenticity of the document in question or the origin of the products, the requesting customs authorities shall be entitled, save in exceptional circumstances, to refuse to grant preferential tariff treatment.

#### Article 26

##### ***Dispute Settlement***

Disputes between the Parties arising in relation to the verification procedures pursuant to Article 25, which cannot be settled between the customs authorities of the Parties, or which raise a question as to the interpretation of this Annex, shall be referred to the Sub-Committee on Customs and Origin Matters. The Sub-Committee shall present a report to the Joint Committee containing its conclusions.

#### Article 27

##### ***Origin and Classification Information***

Upon request of an importer, exporter or producer, the customs authority of a Party or the competent authority of Singapore, as the case may be, shall provide an opinion concerning the originating status and tariff classification of a product. They shall seek to answer within 90 days after having received the request.

#### Article 28

##### ***Confidentiality***

All information which is by nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy, in accordance with the respective laws of each Party. It shall not be disclosed by the Parties' authorities without the express permission of the person or authority providing it.

Article 29

***Penalties***

Each Party shall provide for penalties to be imposed on any person who draws up or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential tariff treatment.

Article 30

***Free Zones***

1. An exporter in a Party shall ensure that products traded under cover of an origin declaration which in the course of transport use a free zone situated in a Party, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Notwithstanding paragraph 1, when products originating in a Party are imported into a free zone under cover of an origin declaration and undergo treatment or processing, the exporter concerned may complete a new origin declaration if the treatment or processing undergone is in conformity with the provisions of this Annex.

**TITLE VI**

**FINAL PROVISIONS**

Article 31

***Sub-Committee on Customs and Origin Matters***

1. A Sub-Committee of the Joint Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information and review the rules of origin in light of changed circumstances, such as technological advances, changes in market conditions or other international developments. Furthermore, the Sub-Committee shall prepare and co-ordinate positions, prepare amendments to the rules of origin and assist the Joint Committee regarding:
  - (a) general rules of origin and administrative co-operation as set out in this Annex;
  - (b) product-specific rules of origin set out in Appendices 2 and 3 to this Annex;
  - (c) other matters referred to the Sub-Committee by the Joint Committee.

3. The Sub-Committee shall endeavour to resolve as soon as possible any dispute arising in relation to the verification procedures, as referred to in Article 26 of this Annex.
4. The Sub-Committee shall report to the Joint Committee. The Sub-Committee may make recommendations to the Joint Committee on matters related to its functions.
5. The Sub-Committee shall act by consensus. The Sub-Committee shall be chaired alternatively by a representative of a Party for an agreed period of time. The chairperson shall be elected at the first meeting of the Sub-Committee.
6. The Sub-Committee shall meet as often as required. It may be convened by the Joint Committee, by the chairperson of the Sub-Committee on his/her own initiative or upon request of any Party. The venue shall alternate between Singapore and an EFTA State.
7. A provisional agenda for each meeting shall be prepared by the chairperson in consultation with all Parties, and forwarded to the Parties, as a general rule, not later than two weeks before the meeting.

#### Article 32

##### *Explanatory Notes*

1. The Parties shall within the Sub-Committee on Customs and Origin Matters elaborate and agree on “Explanatory Notes” regarding the interpretation, application and administration of this Annex.
2. The Parties shall implement simultaneously the agreed Explanatory Notes, in accordance with their respective internal procedures.

#### Article 33

##### *Goods in Transit or Storage*

The provisions of this Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in a Party or, in temporary storage in bonded warehouse under customs control or in free zones, subject to the submission to the customs authority of the importing Party, within 4 months of that date, of an origin declaration completed retrospectively by the exporter concerned after the entry into the force of the Agreement together with the documents showing that the goods have been transported directly.

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## APPENDIX 1 TO ANNEX I<sup>1</sup>

### INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2

#### **Note 1:**

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

#### **Note 2:**

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

#### **Note 3:**

- 3.1 The provisions of Article 5 of Annex I concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

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 per

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<sup>1</sup> As amended by Joint Committee Decision No. 5 of 2007 (14 March 2007) which entered into force on 1 August 2007

cent 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 Party concerned 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 the same factory or in another factory in the Party concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2 where a rule 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.
- 3.4 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 yarns of heading No 5306 to 5308 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

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

Example:

The rule for prepared foods of heading 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.

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

- 3.6 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

**Note 4:**

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0511, silk of heading 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading 5101 to 5105, the cotton fibres of heading 5201 to 5203 and the other vegetable fibres of heading 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

**Note 5:**

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



Example:

A cotton yarn of heading No 5204 made from cotton yarn of heading No 5205 and synthetic yarn of staple fibres of heading No 5509 is a mixed yarn. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or cotton 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 10 per cent of the weight of the yarn.

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.

- 5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
- 5.4 In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film", this tolerance is 30 per cent in respect of this strip.

**Note 6:**

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

Example:

If a rule in the list provides that for a particular textile item, such as fabrics of Chapter 60, yarn must be used, this does not prevent the use of items, such as glass beads because they are not classified within Chapters 50 to 63.

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

**Note 7**

- 7.1 For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

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

- 7.2 For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;

- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within 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 desulphurization, 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 decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

7.3 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 contents, any combination of these operations or like operations do not confer origin.

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APPENDIX 2 TO ANNEX I<sup>1</sup>

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 Agreement.  
It is therefore necessary to consult the other parts of the Agreement**

<sup>1</sup> As amended by Joint Committee Decision No. 5 of 2007 (14 March 2007) which entered into force on 1 August 2007.

HS heading No	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 must be wholly obtained	
Chapter 02	Meat and edible meat offal (13)	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
0301	Live fish - Ornamental fish  - Other	Raising from fry, including fingerlings  Manufacture in which all the materials of Chapter 3 used must be wholly obtained	Manufacture of eels from elvers of heading No. 0301
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 0304	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials used are classified within a heading other than that of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product, provided that the products having undergone only salting have a minimum salt content of 18%	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: - Dried products  - Flours, meals and pellets of crustaceans, fit for human consumption  - Other	Manufacture from materials of any heading, including other materials of heading No. 0306  Manufacture from materials of any heading, including other materials of heading No. 0306  Manufacture in which all the materials of Chapter 3 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:  - Dried products  - Flours, meals and pellets of aquatic invertebrates, fit for human consumption  - Other	Manufacture from materials of any heading, including other materials of heading No 0307  Manufacture from materials of any heading, including other materials of heading No 0307  Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04  0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:  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  Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except 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  ex 0502	Products of animal origin, not elsewhere specified or included; except for:  Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained  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;	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- 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 fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté 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 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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  - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the 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 vegetable 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  - Other	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506  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  - Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the materials of Chapter 2 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:		



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	<ul style="list-style-type: none"> <li>- Solid fractions</li> <li>- Other</li> </ul> Vegetable oils and their fractions:	Manufacture from materials of any heading including other materials of heading No 1506	
	<ul style="list-style-type: none"> <li>- 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</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product	
	<ul style="list-style-type: none"> <li>- Solid fractions, except for that of jojoba oil</li> <li>- Other</li> </ul>	Manufacture from other materials of headings No 1507 to 1515	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared; except for:	Manufacture in which all the vegetable materials used must be wholly obtained	
ex 1516.10	<ul style="list-style-type: none"> <li>- Other animal fats and oils and their fractions, of marine mammals</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 2 used must be wholly obtained;</li> <li>- all the vegetable materials used must be wholly obtained. However, materials of headings No 1507, 1508, 1511 and 1513 may be used</li> </ul>	
ex 1516.20	<ul style="list-style-type: none"> <li>- Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax"</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product	
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: <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 4 used must be wholly obtained;</li> <li>- all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex 1603.00	Extracts and juices of meat of whale(13), fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials used are classified within a heading other than that of the product	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the materials used are classified within a heading other than that of the product	
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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	Manufacture in which:	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	chocolate), not containing cocoa	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No 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:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1903	<ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul> <p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except potato starch of heading No 1108</p>	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives and Zea mays (maize) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, 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 spirits  - Peanut butter; mixtures based on cereals; palm hearts; maize (corn)  Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product  - 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 and vegetable juices (including grape must), unfermented and not containing added spirit, 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 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, maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted	Manufacture in which: - all the materials used are classified within a heading other than that of the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2103	chicory and other coffee substitutes, and extracts, essences and concentrates thereof  Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  - Sauces and preparations therefor; mixed condiments and mixed seasonings	- all the chicory used must be wholly obtained  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	
ex 2104	- Mustard flour and meal and prepared mustard  Soups and broths and preparations therefor	Manufacture from materials of any heading  Manufacture from materials of any heading, except prepared or preserved vegetables of headings No 2002 to 2005	
2106	Food preparations not elsewhere specified or included	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 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; - the value of any materials of Chapter 17 used does not exceed 30% of the ex works price of the product	
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;	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength  Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<ul style="list-style-type: none"> <li>- any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> <li>- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
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(13); 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 2301.10	Flours, meals and pellets, of meat or meat offal, of whale(13)	Manufacture in which all the materials used are classified within a heading other than that of the product	
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2309	Preparations of a kind used in animal feeding; except for:	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 2309.90	Other: - Fish solubles	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 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	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the material 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:  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	Manufacture in which all the material used are classified within a heading other than that of the product  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (3) or	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (2) or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 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 50 % 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 50 % 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 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	
ex 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 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 50% of the ex-works price of the product
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	
2921	Amine-function compounds	Manufacture from materials of any heading	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product  Manufacture from materials of any heading	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 50 % 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 50 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of 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 50 % 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3002	<p>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:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other: <ul style="list-style-type: none"> <li>- - Human blood</li> <li>- - Animal blood prepared for therapeutic or prophylactic uses</li> <li>- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li>- - Haemoglobin, blood globulins and serum globulins</li> </ul> </li> </ul>	<p>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</p> <p>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</p> <p>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</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	- - Other  Medicaments (excluding goods of heading No 3002, 3005 or 3006):  - Obtained from amikacin of heading No 2941	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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3006	Waste pharmaceuticals specified in note 4 (k) to this Chapter	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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 31	Fertilizers	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 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring 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 50 % 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 50 % of the ex-works price of the product
ex 3203	Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins	Manufacture from oleoresins	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group"(4) 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 50 % 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 50 % 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)(2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading No 1516;</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</li> <li>- materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 35  3505	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3507	Enzymes; prepared enzymes not elsewhere specified or included	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
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 50% 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 50% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:  - Instant print film for color photography in packs  - Other	Manufacture in which all the materials used are classified within a heading other than heading No 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 all the materials used are classified within a heading other than heading No 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 50% 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 50% 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 50% 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 50% 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 50% 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 50% 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 50% 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 50% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 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 plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture 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
	- 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		
	- The following of this heading:  Prepared binders for foundry moulds or cores based on natural resinous products	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>	<p>provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3901	<p>Polymers of ethylene, in primary forms:</p> <p>- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>- Other</p>	<p>- Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product(5)</p> <p>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 (5)</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 (5)	
3907	<p>Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms</p> <p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p> <p>- Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product(5)</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
		<p>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)</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
		<p>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(5)</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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(5)	Manufacture in which the value of all the materials used does not exceed 50 % 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	Manufacture in which the value of all the materials used does not exceed 50 % 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(5)	Manufacture in which the value of all the materials used does not exceed 50 % 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(5)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:  - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked  - Other:	Manufacture in which 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  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 50 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product;</li> <li>- 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % 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 neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50 % 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron(6)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3922 to 3925	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	
3926	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14	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 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:  - Retreaded pneumatic, solid or cushion tyres, of rubber  - Other	Retreading of used tyres	
ex 4017	Articles of hard rubber	Manufacture from materials of any heading, except those of heading No 4011 or 4012	
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	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or 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
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or 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
4107 and 4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals	Manufacture from materials of any heading, except headings 4104 to 4113	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4113	or of sheep or lamb, without wool or hair on, whether or not split, other than leather of heading 4114  Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture 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  - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  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 end-jointed	Planing, sanding or end-jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or end-jointed:  - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other cooper's 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	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	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 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 rectangular (including square) sheets, of any size	Manufacture from paper-making materials of Chapter 47	
ex 4811	Paper and paperboard, ruled, lined or squared only; except for:  Floor coverings	Manufacture from paper-making materials of Chapter 47  Manufacture in which all the materials used are classified within a heading other than that of the product	
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 in which all the materials used are classified within a heading other than heading No 4809	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; except for: Floor coverings	Manufacture from paper-making materials of Chapter 47  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within 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 (7) : - raw silk or silk waste carded or combed or otherwise prepared for - 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:	Manufacture from yarn (7) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % 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 (7) :	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5111 to 5112	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from yarn (7)</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
5113	Woven fabrics of fine or coarse animal hair or of horsehair:	Manufacture from yarn (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11)

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 52  5204 to  5208 to 5212	Cotton; except for:  Yarn and thread of cotton  Woven fabrics of cotton:	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from (7): - 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  Manufacture from yarn (7) or or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product  or



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
			<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
<p>ex Chapter 53</p> <p>5306 to 5308</p> <p>5309</p>	<p>Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn; except for:</p> <p>Yarn of other vegetable textile fibres; paper yarn</p> <p>Woven fabrics of flax:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from yarn (7) or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5310 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn (7) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (7): - raw silk or silk waste carded or combed or otherwise prepared for - 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 (7)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
			<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
5501 to 5507 5508 to 5511  5512 to 5516	Man-made staple fibres  Yarn and sewing thread of man-made staple fibres     Woven fabrics of man-made staple fibres:	Manufacture from chemical materials or textile pulp Manufacture from (7): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>	<p>of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 56  5602	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>- Needleloom felt</li> </ul>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- nylon staples fibres of heading Nos. 5501 or 5503,</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	<p>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:</p> <ul style="list-style-type: none"> <li>- Rubber thread and cord, textile covered</li> <li>- Other</li> </ul>	<ul style="list-style-type: none"> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading Nos 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul> <p>may be used</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- nylon staples fibres of heading Nos. 5501 or 5503</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5605	<p>Metallized 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</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5606	<p>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</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> </ul>	





HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Other: - - of polyester or acrylic fibres</p> <p>- - Other</p>	<p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir or jute yarn,</li> <li>- natural fibres,</li> <li>- nylon filament yarn of heading No 5402,</li> <li>- nylon staple fibres of heading No 5501 or 5503, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading No 5503 or 5506,</li> <li>- polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Jute fabric may be used as a backing for carpets of polyester or acrylic fibres</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir or jute yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres not carded or combed or otherwise processed for</li> </ul> <p>Jute fabric may be used as a backing for other carpets</p>	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 5802 or 5806		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Combined with rubber thread	Manufacture from single yarn (7)	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
	- Other	Manufacture from (7): - natural fibres, or	Manufacture by dyeing accompanied by at least two

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5802 to 5803	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703; gauze, other than narrow fabrics of heading No 5806:	- chemical materials or textile pulp	<p>additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5804	<p>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	<p>condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5806	<p>Narrow-woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>or</p>	<p>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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5807 to 5809	<p>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 metallized yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
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: <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn (7) Manufacture from (7): <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylose 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	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5904	<p>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</p> <ul style="list-style-type: none"> <li>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn (7)</p> <p>Manufacture from yarn</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	
5906	<p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> </ul>	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> </ul>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> <li>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<ul style="list-style-type: none"> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading No 5911</li> <li>- 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</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>- yarn of polytetrafluoroethylene, (8)</li> </ul> </li> </ul>	<p>5911</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11)</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911</p> <p>- Other</p>	<ul style="list-style-type: none"> <li>- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</li> <li>- monofilaments of polytetrafluoroethylene, (8)</li> <li>- yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</li> <li>- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, (8)</li> <li>- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> <li>- monofilaments of polyamide of heading No. 5404</li> </ul> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for</li> </ul>	<p>finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>5911</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11)</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- chemical materials or textile pulp	making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations (11) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
			Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted:	Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture in which all the materials used are classified within a Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	
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 Chapter other than that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product (12)	
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	Footwear with outer soles and	Manufacture in which:	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	<ul style="list-style-type: none"> <li>- 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;</li> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product</li> </ul>	
6404	Footwear with outer soles of rubber, plastic of leather or composition leather and uppers of textile materials	<p>Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- 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;</li> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product</li> </ul>	
6405	Other footwear	<p>Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406</p>	
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	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 65	Headgear and parts thereof, except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex 6504 to ex 6506	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	<p>Manufacture from yarn or textile fibres (9)</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture in which all the materials used are classified within a heading other than that 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:  - Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (10)  - Other	Manufacture from non-coated glass plate substrate of heading No 7006  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	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p>	
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)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>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</p>	
ex 7019	- Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- uncoloured slivers, rovings, yarn or chopped strands, or</li> <li>- glass wool</li> </ul>	
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 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7106, 7108 and 7110  ex 7107, ex 7109 and ex 7111  7117	Precious metals  - Unwrought   - Semi-manufactured or in powder form  Metals clad with precious metals, semi-manufactured  Imitation jewellery	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  Manufacture from unwrought precious metals  Manufacture from metals clad with precious metals, unwrought  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  7207  7208 to 7216  7217  ex 7218, 7219 to 7222	Iron and steel; except for:  Semi-finished products of iron or non-alloy steel  Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel  Wire of iron or non-alloy steel  Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205  Manufacture from ingots, other primary forms or semi-finished products of heading No 7206 or 7207  Manufacture from semi-finished materials of heading No 7207  Manufacture from ingots or other primary forms of heading No 7218	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 from 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 plates (base plates), rail clips, bedplates, ties and other material specialized 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	
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	
7320	Springs and leaves for springs, 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric 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
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	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
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	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
7324	Sanitary ware 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
7325	Other cast articles 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
7326	Other articles 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: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture 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	
7610	Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	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
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	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
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	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
7613	Aluminium containers for compressed or liquefied gas	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
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	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
7616	Other articles of aluminium	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
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which:	
7801	Unwrought lead: - Refined lead  - Other	- 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  Manufacture from "bullion" or "work" lead  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	
7806	Other articles of lead; except for:  Lead bars, rods, profiles, wire, tubes, pipes, and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which:	
7901	Unwrought zinc	- 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  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	
7907	Other articles of zinc; except for:  Zinc tubes, pipes and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
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	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	Tin waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
8007	Other articles of tin; except for:  Tin plates, sheets and strip, foil, tubes, pipes and tube or pipe fittings	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  8206 Tools of two or more of the 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 that of the product  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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	Manufacture in which the value of all the materials used does not exceed 50% 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	
ex 8414	Tools for working in the hand, with self-contained electric motor 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 headings 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
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment</li> <li>- Freezers and compression type units whose condensers are heat-exchangers</li> <li>- Furniture designed to receive refrigerating or freezing equipment</li> <li>- Other parts of refrigerators</li> </ul>	<p>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 headings Nos 8414 and 9032</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- the value of all the non-originating materials used does not exceed the value of the originating materials</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94</p> <p>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 8414 and 9032</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
<p>ex 8419</p> <p>ex 8422</p> <p>ex 8424</p>	<p>Tools for working in the hand, with self-contained electric motor and parts thereof</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
<p>8425 to 8430</p>	<p>Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8431</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8448	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8456 to 8465	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8465	Manufacture in which all the materials used are classified within a heading other than that of the product, except from materials of heading No 8466	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8467	Tools for working in the hand, with self-contained electric motor 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 headings 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
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	
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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8501 to 8502	Electric motors and generators; electric generating sets and rotary converters	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8503	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8508 to 8509	Electromechanical domestic appliances, with self-contained electric motor, vacuum cleaners; parts thereof:  - Electromechanical domestic appliances, 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 No 8501  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 50% 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recordings or reproducing apparatus	Manufacture in which all the materials used are classified within a heading other than that of the product. However printed circuit assembly of heading No 8529 may not be used, or Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8540	Manufacture in which the value of all the materials used does not exceed 50% 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	Manufacture from materials of any heading	
ex 8536	Connectors for optical fibres, optical fibre bundles or cables - of ceramic  - of copper  - of other materials	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; 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 50 % of the ex-works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) 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 the value of all the materials used does not exceed 50 % 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 headings Nos 8701 to 8705	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
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, motorized, 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;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> <li>- - Not exceeding 50 cc</li> <li>- - Exceeding 50 cc</li> </ul> </li> <li>- Other</li> </ul>	<ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8712	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8714	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13  - Frames and forks, and parts thereof, other than of motorcycles (including mopeds)  - Other	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 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
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	Manufacture in which the value of all the materials used does not exceed 40 % 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 50% of the ex-works price of the product
ex 8804	Rotocrafts	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 50% 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	Manufacture in which the value of all the materials used does not exceed 50% 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9006	<p>Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539; parts and accessories thereof, except for:</p> <ul style="list-style-type: none"> <li>- Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</li> <li>- Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9002 and 9033</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings Nos 9001, 9002 and 9033</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 9015	Theodolites and tacheometers, levels	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	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>- Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9022 and 9023	Apparatus based on the use alpha, beta or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % of the ex-works price of the product	
9109	Clock movements, complete and assembled	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9111	Watch cases and parts thereof	Manufacture in which the value of all the materials used does not exceed 50 % 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 the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	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 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
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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
9401	Seats (other than those of heading No. 94.02), whether or not convertible into beds, 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 50% of the ex-works price of the product
9403	Other furniture 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 50% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which 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 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	
ex 9503	Toys, other than wheeled toys designed to be ridden by children, dolls' carriages, or dolls representing only human beings; 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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	Manufacture from materials of any heading	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 motorized, 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 - the value of all the materials used does not exceed 50% of the ex-works price of the product	
9607	Slide fasteners 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 50% of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	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 40% 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
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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 3 TO ANNEX I<sup>1</sup>

### OUTWARD PROCESSING

1. For the purpose of Article 13 of Annex I the acquisition of originating status shall not be affected by working or processing carried out outside the territory of a Party on materials exported from the Party concerned and subsequently re-imported there, provided that:

- (a) for products listed in the Table below, the total value of non-originating input as set out in paragraph 4(a), does not exceed 50 per cent of the ex-works price of the final product for which originating status is claimed, and
- (b) for products other than those listed in the Table below, the total added value as set out in paragraph 4(b) does not exceed 10 per cent of the ex-works price of the final product for which originating status is claimed.

2. The materials exported from a Party shall be wholly obtained in the Party concerned or having undergone there working or processing going beyond the insufficient operations listed in Article 6 of Annex I prior to being exported outside the territory of that Party. It must be demonstrated to the satisfaction of the customs authorities that the re-imported goods have been obtained by working or processing the exported materials.

3. For the purpose of paragraph 1(b), where a rule in Appendix 2 to Annex I restricts or prohibits the use of certain non-originating materials, such a restriction or prohibition shall also apply in respect of working or processing carried out outside the territory of the Party concerned. Furthermore, where a rule in Appendix 2 to Annex I, giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating input as set out in paragraph 4(a) shall not exceed the percentage given.

4. For the purpose of:

- (a) paragraphs 1(a) and 3 “total value” shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside the Party concerned, including transport costs. Non-originating materials which have already acquired originating status in a Party shall not be considered as non-originating input.
- (b) paragraph 1(b) “total added value” shall mean the value of any materials added outside the Party concerned as well as all costs accumulated outside the territory of the Party concerned, including transport costs.

5. The provisions of paragraphs 2 and 3 shall not apply to products which do not fulfil the conditions set out in Appendix 2 to Annex I and which can be considered sufficiently worked or processed only if the general tolerance given in Article 5(2) of Annex I is applied.

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<sup>1</sup> As amended by Joint Committee Decision No. 5 of 2007 (14 March 2007) which entered into force on 1 August 2007.

**Table containing the products referred to in paragraph 1(a)**

HS CODE	PRODUCT DESCRIPTION
3917 29 000	Tubes pipes and hoses rigid of other plastics
3917 39 000	Other tubes pipes and hoses excluding fittings, of plastics
3917 40 000	Pipe fittings of plastics
3919 10 900	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, in rolls of a width not exceeding 20 cm, of other plastics
3919 90 100	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, not in rolls, of polymer of vinyl chloride
3919 90 900	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, not in rolls or in rolls, of other plastics
3920 10 000	Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of ethylene
3921 90 000	Other plates, sheets, film, foil and strip, non-cellular, reinforced, of plastics
3923 10 000	Plastic boxes, cases, crates and similar articles for the conveyance or packing of goods
3923 21 000	Sacks and bags including cones, for conveyance or packing of goods, of polymers of ethylene
3923 29 000	Other plastic sacks and bags including cones, for conveyance or packing of goods
3923 40 000	Plastic spools, cops, bobbins and similar supports
3923 50 000	Plastic stoppers, lids, caps and other closures
3923 90 000	Other plastic articles for the conveyance or packing of goods
3926 10 000	Plastic office or school supplies
8414 59 000	Fans' including blowers, with a self-contained electric motor of an output exceeding 125 W
8414 80 100	Compressors, except those used in a refrigerating equipment or air compressors mounted on a wheeled chassis for towing
8415 81 000	Air conditioning machines, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle
8415 82 000	Other air conditioning machines, incorporating a refrigerating unit
8415 90 000	Parts of air conditioning machines
8421 39 000	Filtering or purifying machinery and apparatus for gases, except intake air filters for internal combustion engines
8451 29 000	Drying machines for textile yarns, fabrics or made up textile articles, each of a dry linen capacity exceeding 10 kg
8467 22 000	Electric hand saws
8479 89 000	Other machines and mechanical appliances not elsewhere specified
8480 20 000	Mould bases
8480 49 000	Moulds for metal or metal carbides , except for injection or compression moulding
8480 79 000	Moulds for rubber or plastics, except for injection or compression moulding
8481 20 000	Valves for oleohydraulic or pneumatic transmissions
8481 80 900	Other valves
8481 90 000	Parts of valves
8482 10 000	Ball bearings
8483 50 000	Flywheels and pulleys, including pulley blocks
ex 8487 90 000	Machinery parts, not containing electrical features, not specified or included elsewhere, other than ships' or boats' propellers and blades thereof
8506 10 000	Primary cells and batteries of manganese dioxide



HS CODE	PRODUCT DESCRIPTION
8511 80 000	Other electrical ignition and starting equipment including glow
8516 40 000	Electric smoothing irons
8516 50 000	Microwave ovens
8516 60 900	Cookers (except rice cookers), cooking plates, boiling rings, grillers and roasters
8516 79 900	Other electro-thermic appliances
8518 29 000	Loudspeakers, not mounted in their enclosures
8518 30 000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers
8519 81 000	Compact disc players
ex 8519 81 000 ex 8519 89 000	Other non-cassette reproducing apparatus, except record-players and turntables
ex 8519 81 000	Non-cassette tape recorders with reproducers, other than dictating machines and telephone answering machines
ex 8519 89 000	Other tape recorder
8521 10 000	Video recorders or reproducers magnetic tape-type, whether or not incorporating a video tuner
8521 90 100	Lasers disc players
8521 90 900	Video recorders or reproducers, whether or not incorporating a video tuner, other than magnetic tape-type and laser disc players
8522 90 100	Printed circuit boards, assembled or mounted, for use solely or principally with the apparatus of headings 85.19 to 85.21
8522 90 900	Other parts and accessories for use with the apparatus of headings 85.19 to 85.21, other than printed circuit boards and pick-up cartridges
ex 8523 29 000	Unrecorded magnetic hard disc
8523 21 000	Unrecorded cards incorporating a magnetic stripe
ex 8523 40 000 ex 8523 51 000 ex 8523 59 000 ex 8523 80 000	Other unrecorded sound recording media
8526 10 000	Radar apparatus
8527 21 000	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus
8527 99 000	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telegraphy or radio-telephony, not combined with sound recording or reproducing apparatus, neither combined with a clock
8535 40 300	Surge suppressors
8539 31 000	Discharge lamps, other than ultra-violet lamps, fluorescent, hot cathode
8539 49 000	Ultra-violet or infra-red lamps