
**ANNEX II: Arrangements applicable to the importation into Turkey of
agricultural products originating in Morocco**

CN CODE	BRIEF DESCRIPTION	QUOTA (TON)	APPLIED DUTY %
0602	Other live plants (including roots)	50	0
0603.10.30	Orchids	5	24
ex 0704.90.10	White and red cabbages	20	10
0706.90	Other	20	19
0709.20	Asparagus	10	10
0709.51	Mushrooms of the genus <i>Agaricus</i>	50	10
0709.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	10	10
0710.40	Sweet corn	10	EU rate
0711.30	Capers	85	18
0711.40	Cucumbers and gherkins	60	18
2001.10	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid.		20
0713.50	Broad beans and horse beans	15	10
0804.40	Avocados	50	22
0909.20	Seeds of coriander	10	15
0910	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and spices	10	15
1211.90	Other	10	17
1212.10	Locust beans, including locust bean seed	10	10
2008.50	Apricots (prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included)	10	30
2101.11	Coffee extracts, essences and concentrates	10	4
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	500 hl	35
2302	Bran, and other residues	2.000	6

Protocol No. III

concerning the definition of originating products' and methods of administrative co-operation

TITLE I GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade of 1994 (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, including the value of all the materials used, minus all internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) '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 the territories concerned;
- (h) 'value of originating materials' means the customs value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

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- (j) 'classified' refers to the classification of a product or material under a particular heading;
 - (k) '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.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

Origin criteria

For the purpose of implementing this Agreement and without prejudice to the provisions of Articles 3, 4 and 5 of this Protocol, the following products shall be considered as

1. products originating in Turkey
 - (a) products wholly obtained in Turkey, within the meaning of Article 6 of this Protocol;
 - (b) products obtained in Turkey which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working and processing in Turkey within the meaning of Article 7 of this Protocol;
2. products originating in Morocco
 - (a) products wholly obtained in Morocco within the meaning of Article 6 of this Protocol;
 - (b) products obtained in Morocco which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working or processing in Morocco within the meaning of Article 7 of this Protocol.

Article 3

Bilateral cumulation

1. Notwithstanding Article 2 (1) (b), materials originating in Morocco within the meaning of this Protocol shall be considered as materials originating in Turkey

and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 8 of this Protocol.

2. Notwithstanding Article 2 (2) (b), materials originating in Turkey within the meaning of this Protocol shall be considered as materials originating in Morocco and it shall not be necessary that such materials have undergone working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 8 of this Protocol.

Article 4

Cumulation with materials originating in Algeria and Tunisia

1. Notwithstanding Article 2 (1) (b) and subject to the provisions of paragraphs 3 and 4, materials originating in Algeria or Tunisia within the meaning of Protocol concerning the definition of originating products' and methods of administrative co-operation annexed to the Agreements between Turkey and these countries shall be considered as originating in Turkey and it shall not be necessary that such materials have undergone sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 8 of this Protocol.
2. Notwithstanding Article 2 (2) (b) and subject to the provisions of paragraphs 3 and 4, materials originating in Algeria or Tunisia within the meaning of Protocol concerning the definition of originating products' and methods of administrative co-operation annexed to the Agreements between Morocco and these countries shall be considered as originating in Morocco and it shall not be necessary that such materials have undergone sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 8 of this Protocol.
3. The provisions set out in paragraphs 1 and 2 concerning materials originating in Algeria are only applicable to the extent that trade between Turkey and Algeria and between Morocco and Algeria, is governed by identical rules of origin.
4. The provisions set out in paragraphs 1 and 2 concerning materials originating in Tunisia are only applicable to the extent that trade between Turkey and Tunisia and between Tunisia and Morocco, is governed by identical rules of origin.

Article 5

Cumulation of working or processing

1. For the purpose of implementing Article 2 (1) (b), working or processing carried out in Morocco, or when the conditions required by Article 4 (3) and (4) are

fulfilled in Algeria or in Tunisia shall be considered as having been carried out in Turkey, when the products obtained undergo subsequent working or processing in Turkey.

2. For the purpose of implementing Article 2 (2) (b), working or processing carried out in Turkey or when the conditions required by Article 4 (3) and (4) are fulfilled in Algeria or in Tunisia shall be considered as having been carried out in Morocco, when the products obtained undergo subsequent working or processing in Morocco.
3. Where pursuant to the provisions of paragraph 1 or 2 the originating products are obtained in two or more of the States referred to in those provisions or in Turkey, they shall be considered as originating products of the State or Turkey according to where the last working or processing took place, provided that that working or processing went beyond that referred to in Article 8.

Article 6

Wholly obtained products

1. Within the meaning of Article 2 (1) (a) and (2) (a), the following shall be considered as wholly obtained either in Turkey or in Morocco.
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing there;
 - (f) products of sea fishing and other products taken from the sea by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

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- (k) goods produced exclusively from products specified in subparagraphs (a) to (j).
2. The terms 'their vessels' and 'their factory ships' in paragraph 1 (f) and (g) shall apply only to vessels and factory ships:
 - which are registered or recorded in Turkey or in Morocco,
 - which sail under the flag of Turkey or of Morocco,
 - which are owned to the extent of at least 50 per cent by nationals of Turkey or of Morocco, or by a company with its head office in Turkey or in Morocco, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of Turkey or of Morocco and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to Turkey or Morocco, to public bodies or to nationals of Turkey or Morocco,
 - of which the master and officers are nationals of Turkey or of Morocco,
 - of which at least 75% of the crew are nationals of Turkey or of Morocco,
 3. In so far as trade between Turkey or Morocco and Algeria or Tunisia are covered by identical rules of origin, the terms 'their vessels' and 'their factory ships' in paragraph 1 (f) and (g) shall also apply to Algerian or Tunisian vessels or factory ships within the meaning of paragraph 2.
 4. The terms "Turkey" and "Morocco" shall also cover the territorial waters which surround Turkey and Morocco.

Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of Turkey or of Morocco provided that they satisfy the conditions set out in paragraph 2.

Article 7

Sufficiently worked or processed products

1. For the purposes of Article 2, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from that in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and Article 8.
2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule set out in paragraph 1.

For the products falling under Chapters 84 to 91, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in Turkey or in Morocco the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into Turkey or Morocco.

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

Article 8

Insufficient working or processing operations

For the purpose of implementing Article 7 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good conditions during transport!and storage (ventilation, spreading out, drying, chilling, placing in brine, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i)changes of packaging and division and assembly of packages;

(ii)simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;

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- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in Turkey or in Morocco;
 - (f) simple assembly of parts to constitute a complete product;
 - (g) a combination of two or more operations specified in subparagraphs (a) to (f);
 - (h) slaughter of animals.

Article 9

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol 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 the terms of the Harmonized System under a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be considered to form a whole with the product for the purposes of determining origin.

Article 10

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 forming a whole with the piece of equipment, machine, apparatus or vehicle in question.

*Article 11***Sets**

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

*Article 12***Neutral elements**

In order to determine whether a product originates in Turkey or in Morocco it shall not be necessary to establish whether the electrical energy, fuel, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III**TERRITORIAL REQUIREMENTS***Article 13***Principle of territoriality**

The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in Turkey or in Morocco without prejudice to the provisions of Articles 4 and 5.

*Article 14***Reimportation of goods**

If originating products exported from Turkey or Morocco to another country are returned, except in so far as provided for in Article 4 or 5 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

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- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 15

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of Turkey and Morocco or, when the provisions of Articles 4 and 5 are applied, of Algeria or Tunisia without entering any other territory. However, goods originating in Morocco or in Turkey and constituting one single consignment which is not split up may be transported through territory other than that of Turkey or Morocco or, when the provisions of Article 3 apply, of Algeria or Tunisia with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Products originating in Turkey or in Morocco may be transported by pipeline across territory other than that of Turkey or that of Morocco.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled may be supplied to the customs authorities of the importing country by the production of:
- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (c) failing these, any substantiating documents.

Article 16

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a third country and sold after the exhibition for importation in another Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in Turkey or in Morocco and provided that it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in another Contracting Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

Article 17

EUR.1 movement certificate

Evidence of originating status of products, within the meaning of this Protocol, shall be given by an EUR.1 movement certificate, a specimen of which appears in Annex III to this Protocol.

Article 18

Normal procedure for the issue of an EUR.1 movement certificate

1. An EUR.1 movement certificate shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the EUR.1 movement certificate and the application form, specimens of which appear in Annex III.

These forms shall be completed in French or in one of the languages in which the Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of an EUR.1 movement certificate shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the EUR.1 movement certificate is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. The EUR.1 movement certificate shall be issued by the customs authorities of Turkey if the goods to be exported can be considered as products originating in Turkey within the meaning of Article 2 (1) of this Protocol. The EUR.1 movement certificate shall be issued by the customs authorities of Morocco; if the goods to be exported can be considered as products originating in Morocco within the meaning of Article 2 (2) of this Protocol.
5. Where the cumulation provisions of Article 2 to 5 are applied, the customs authorities of Turkey or of Morocco may issue EUR.1 movement certificate

under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the EUR.1 movement certificate are in Turkey or in Morocco.

In these cases EUR.1 movement certificate shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least three years by the customs authorities of the exporting State.

6. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The date of issue of the EUR.1 movement certificate shall be indicated in the part of the certificate reserved for the customs authorities.
8. An EUR.1 movement certificate shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 19

EUR.1 movement certificates issued retrospectively

1. Notwithstanding Article 18(8), an EUR.1 movement certificate may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in this application the place and date of exportation of the products to which the EUR.1 movement certificate relates, and state the reasons for his request.

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3. The customs authorities may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
 4. EUR.1 movement certificates issued retrospectively must be endorsed with one of the following phrases:

‘SONRADAN VERİLMİŞTİR’
”مسلمة في وقت لاحق“
'DELIVRÉ A POSTERIORI'
'ISSUED RETROSPECTIVELY'
 5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the EUR.1 movement certificate.

Article 20

Issue of a duplicate EUR.1 movement certificate

1. In the event of theft, loss or destruction of an EUR.1 movement certificate, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:

'İKİNCİ NÜSHADIR'
”نسخة“
'DUPLICATA'
'DUPLICATE'
3. The endorsement referred to in paragraph 2 the date of issue and the serial number of the original certificate shall be inserted in the 'Remarks' box of the duplicate EUR.1 movement certificate.
4. The duplicate, which must bear the date of issue of the original EUR.1 movement certificate, shall take effect as from that date.

Article 21

Replacement of certificates

1. It shall at any time be possible to replace one or more EUR.1 movement certificates by one or more other certificates provided that this is done by the customs office responsible for controlling the goods.

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2. The replacement certificate shall be regarded as a definite EUR.1 movement certificate for the purpose of the application of this Protocol, including the provisions of this Article.
 3. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original EUR.1 movement certificate shall be given in box 7.

Article 22

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 18, 19 and 20 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.
2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit at the time of export!to the customs office of the exporting State either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 18 of this Protocol.
3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:
 - (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, of an official of that office; or
 - (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.
4. In the cases referred to in paragraph 3 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate:

'BASİTLEŞTİRİLMİŞ PROSEDÜR'

"مسطرة مبسطة"

'SIMPLIFIED PROCEDURE'

'PROCEDURE SIMPLIFIÉE'

5. Box No 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.
6. The approved exporter shall, if necessary, indicate in box No 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such a certificate.
7. Where the simplified procedure is applied, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.
8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:
 - (a) the conditions under which the applications for EUR.1 certificates are to be made;
 - (b) the conditions under which these applications are to be kept for at least three years;
 - (c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 33 of this Protocol.
9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.
10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.
11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.
12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

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13. The provisions of this Article shall be without prejudice to the application of the rules of Turkey and Morocco concerning customs formalities and the use of customs documents.

Article 23

Information certificate and declaration

1. When Articles 3, 4 and 5 are applied for the issue of an EUR.1 movement certificate the competent customs office in the State requested to issue the certificate for products in the manufacture of which products coming from Algeria, Tunisia or Turkey are used, shall take into consideration the declaration, of which a specimen is given in Annex VI, given by the exporter in the State from which it came, either on the commercial invoice applicable to these products, or on a supporting document to that invoice.
2. The submission of the information certificate, issued under the conditions set out in paragraph (3) and of which a specimen is given in Annex VII, may however be requested of the exporter by the customs office concerned, either for checking the authenticity and accuracy of information given on the declaration provided for in paragraph 1, or for obtaining additional information.
3. The information certificate concerning the products taken into use shall be issued at the request of the exporter of these products, either in the circumstances envisaged in paragraph (2), or at the initiative of this exporter, by the competent customs office in the State from which these goods were exported. It shall be made out in duplicate. One copy shall be given to the exporter who has requested it, who shall send it either to the exporter of the final products or to the customs office where the issue of the EUR.1 movement certificate for these products has been requested. The second copy shall be preserved by the office which has issued it for at least three years.

Article 24

Validity of proof of origin

1. An EUR.1 movement certificate shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. EUR.1 movement certificates which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the

failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the EUR.1 movement certificates where the products have been submitted to them before the said final date.

Article 25

Submission of proof of origin

EUR.1 movement certificates shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of an EUR.1 movement certificate or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

Article 26

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within chapters 84 and 85 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 27

Invoice Declaration

1. Notwithstanding Article 17, the evidence of originating status, within the meaning of this Protocol may be given by an invoice declaration, the text of which appears in Annex IV to this Protocol, made by the exporter on an invoice, a delivery note or other commercial document (hereafter referred to as 'invoice declaration') describing the products concerned in sufficient detail as to permit the identification of consignments containing only originating products and whose value does not exceed Euro 5110 per consignment.
2. The invoice declaration shall be completed and signed by the exporter or, under the exporters responsibility, by his authorized representative in accordance with this Protocol.
3. An invoice declaration shall be completed for each consignment.

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4. The exporter who applied for the invoice declaration shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.
 5. Article 24 and 25 shall apply *mutatis mutandis* to the invoice declaration.

Article 28

Exemptions from formal proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol 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 the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products must not exceed Euro 500 in the case of small packages or Euro 1200 in the case of products forming part of travellers' personal luggage.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of an EUR.1 movement certificate shall keep for at least three years the documents referred to in Article 18(1) and (3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 27(1).

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3. The customs authorities of the exporting country issuing an EUR.1 movement certificate shall keep for at least three years the application form referred to in Article 18(2).
 4. The customs authorities of the importing country shall keep for at least three years the EUR.1 movement certificate submitted to them.

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in an EUR.1 movement certificate, or in an invoice 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 EUR.1 movement certificate, or the invoice declaration null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on an EUR.1 movement certificate, or an invoice 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.

Article 31

Amounts expressed in EURO

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in Euro shall be fixed by the exporting country and communicated to the other Contracting Parties.

When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country or in the currency of one of the other countries referred to in Article 4 of this Protocol.

2. Up to and including 30 April 2008, the amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in Euro as at 1 October 2003.

For each successive period of five years, the amounts expressed in Euro and their equivalents in the national currencies of the States shall be reviewed by the Joint Committee on the basis of the exchange rates of the Euro as at the first working day in October in the year immediately preceding that five-year-period.

When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 32

Communication of stamps and addresses

The customs authorities of Turkey and of Morocco shall provide each other with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates and with the addresses of the customs authorities responsible for issuing EUR.1 movement certificates and for verifying those certificates and invoice declarations.

Article 33

Verification of EUR.1 movement certificates and of invoice declaration and information certificate

1. Subsequent verification of EUR.1 movement certificates and invoice declarations shall be carried out randomly or whenever the customs authorities of the importing state have reasoned to doubt the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the EUR.1 movement certificate , the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

In order to assist with the verification, the customs authorities shall provide all the necessary documents and any information collected which indicate that the information on the EUR.1 certificate or the invoice declaration are incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

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4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.
 5. The customs authorities requesting the verification shall be informed of the results of this verification within a maximum of ten months. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as originating products and fulfil the other requirements of this Protocol.
 6. If in cases of reasonable doubt there is no reply within ten months or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
 7. The subsequent verification of information certificates provided for by Article 23 shall be carried out in the cases mentioned in paragraph 1 and in accordance with the procedures laid down in paragraphs 2 to 6

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

Article 35

Penalties

Penalties shall 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 a preferential treatment for products.

Article 36
Free zones

1. Turkey and Morocco shall take all necessary steps to ensure that products traded under cover of an EUR.1 movement certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Turkey or in Morocco and imported into a free zone under cover of an EUR.1 certificate and undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this protocol.

TITLE VI

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Article 38

Sub-Committee on customs and origin matters

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee to assist it in carrying out its duties and to ensure a continuous information and consultation processed between experts.

It shall be composed of experts from both Parties responsible for questions related to customs and origin matters.

Article 39

Annexes

The Annexes and Joint Declaration to this Protocol shall form an integral part thereof.

Article 40

Implementation of the Protocol

Turkey and Morocco shall each take the steps necessary to implement this Protocol.

Article 41

Arrangements with Algeria and Tunisia

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Tunisia and Algeria enabling this Protocol to be applied. The Contracting Parties shall notify each other of measures taken to this effect.

Article 42

Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in the transit or are in Turkey or in Morocco, insofar as the provisions of Articles 3, 4 and 5 are applicable in Algeria or Tunisia in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 issued retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

ANNEX I

INTRODUCTORY NOTES

FOREWORD

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 7(1).

Note 1

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the Harmonised 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 rule in Columns 3 or 4 only applies to the part of that heading or chapter as described in Column 2.
- 1.2. Where several heading numbers are grouped together in Column 1 or a chapter number is given and the description of product in Column 2 is therefore given in general terms, the adjacent rule in Columns 3 or 4 applies to all products which, under the Harmonised System, are classified within headings of the chapter or within any of the headings grouped together in Column 1.

Note 2

- 2.1. In the case of any heading not in the list or any part of a heading that is not in the list, the "change of heading" rule set out in Article 7(1) applies. If a "change of heading" condition applies to any entry in the list, then it is contained in the rule in Column 3.
- 2.2. The working or processing required by a rule in Column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in Column 3 likewise apply only to the non-originating materials used.
- 2.3. 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.

2.4.If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No 7224. If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2.5.Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 6.

Note 3

3.1.The rule in the list represents the minimum amount of working or processing required and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer origin. Thus if a rule says 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.

3.2.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.

For example:

The rule for fabrics say 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; one can use one or the other or both. If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

For example:

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 3.3. When 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.

For example:

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

For example:

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

See also Note 6.3 in relation to textiles.

3.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. 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 and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term "natural fibres" includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 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 headings Nos 5501 to 5507.

Note 5

5.1. In the case of the products classified within those headings in the list to which a reference is made to this note, the conditions set out in Column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 5.3 and 5.4 below).

5.2. However, this tolerance 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,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

For 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 % of the yarn.

For example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used up to a weight of 10 % of the fabric.

For 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.

For 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.

For example:

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

5.3. In the case of fabrics incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 % in respect of this yarn.

5.4. In the case of fabrics 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 % 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 products concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

6.2. Materials which are not classified within Chapters 50 to 63 may be used freely, whether or not they contain textiles.

For example:

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

6.3. Where a percentage rule applies, the value of trimmings and accessories 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; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;

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- (h) alkylation;
 - (i) isomerisation.

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; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) (in respect of heavy oils falling within heading No ex 2710 only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (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 desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of fuel oils falling within heading No ex 2710 only) atmospheric distillation, on condition that less than 30 % 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, marketing 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.

Annex II to Protocol III

List of working or processing required to be carried out on
non-originating materials in order that the product
manufactured can obtain originating status

0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, 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 or cocoa	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 be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

0408	Bird's eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
ex 0710 to ex 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711 for which the rules are set out below	Manufacture in which all the vegetable materials used must be wholly obtained	
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn	
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter : - containing added sugar	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
	- other	Manufacture in which all the fruit or nuts used must be wholly obtained	
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained	

0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must be wholly obtained
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained
ex Chap. 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106 for which the rule is set out below	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
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
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506
	- Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207

1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503 : - Fats from bones or waste - 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 animal materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified : - Solid fractions of fish oils and fats and oils of marine mammals - Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified : - Solid fractions - Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained	

ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified : - Solid fractions, except for that of Jojoba oil - Other, except for : - Lung oil; myrtle wax and Japan wax - Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained	
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must be wholly obtained	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1	
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1	
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	

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 of refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoas	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included :	- Malt extract Manufacture from cereals of Chapter 10 - Other Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

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 : - Not containing cocoa - Containing cocoa	Manufacture in which : - all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained	

2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, other than products of heading No 2006	Manufacture in which all the vegetables used must be wholly obtained
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, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included :	
	- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained
	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

ex 2009	Fruit 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 in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained
ex 2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings :	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Prepared mustard	Manufacture from mustard flour or meal
ex 2104	- Soups and broths and preparations therefor :	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005
	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
2106	Food preparations not elsewhere specified or included	Manufacture in which all the materials used are classified in a heading other than that of the product and the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must be wholly obtained

2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must be wholly obtained
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205 ex 2207 ex 2208 and ex 2209	The following, containing grape materials : Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex-works price 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
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must be wholly obtained

2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must be wholly obtained	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must be wholly obtained	
ex Chap. 25	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	

ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all 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 waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chap. 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chap. 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ 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 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ¹ 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) ¹ 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
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹ 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
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹ 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) ¹ 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

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, cutbacks)		Operations of refining and/or one or more specific process(es) ¹ 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 Chap. 28	Inorganic chemicals; organic or inorganic compounds of precious metals, or 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
ex 2805	"Mischmetall"		Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 20% of the ex-works price of the product
ex 2811	Sulphur trioxide		Manufacture from sulphur dioxide
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
ex 2842	Aluminosilicates chemically defined	not	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chap. 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

ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ 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) ¹ 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 or glycerol	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	
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	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only: - 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 N°2909 used may not exceed 20% of the ex-works price of the product. Manufacture from materials of any heading	

	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	
2934	Nucleic acids and their salts, other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	
ex 2937	- Other heterocyclic compounds with nitrogen hetero-atom(s) used primarily as hormones	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	
	- Other nucleic acids and their salts, other heterocyclic compounds used primarily as hormones	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	
ex 2939	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	

3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	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
	- 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	
	- Other:	
	-- human blood	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

	-- other	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No. 3002, 3005 or 3006)	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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3006	Gel preparations designed to be used in human or veterinary as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 31	Fertilizers; 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	

ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes¹	Manufacture from materials of any heading, except headings Nos. 3203, 3204 and 3205. However, materials from heading No. 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chap. 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	

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" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product
ex Chap. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ¹ 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: - Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No. 1516

		- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 3823 - materials of heading No. 3404 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chap. 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 3505	
	- Other	Manufacture from materials of any heading, except those of heading No. 1108	
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chap. 36	Explosives; pyrotechnic products; matches; 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	
ex Chap. 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	

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 colour photography, in packs - Other	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No. 3702 may be used provided their value does not exceed 30% of the ex-works price of the product Manufacture in which 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	
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 Nos. 3701 or 3702	
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	
ex Chap. 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	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes or other semi-manufactures:		

	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils - 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 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 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	
ex 3803	Refined tall oil	Refining of crude tall oil	
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	
ex 3806	Ester gums	Manufacture from resin acids	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	

3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	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 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
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
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3823	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 3823
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	

- The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading No 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	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
- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

ex 3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 3907 for which the rule is set out below: - Addition homopolymerization products - Other	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹ Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹	
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product¹	
ex 3916 to ex 3921	Semi-manufactures and articles of plastics; except for headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular or square; other products, further worked than only surface-worked - Other: -- Addition homopolymerization products	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹	

	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	
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	
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 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 or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

ex Chap. 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 4101	Hides and skins of bovine or equine animals which have undergone a tanning (including pre-tanning) process which is reversible, other than those of heading n ^{os} 4108 or ex4114	Retanning of pre-tanned leather Or 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 - Skins of sheep or lambs which have undergone a tanning (including pre-tanning) process which is reversible, other than those of heading n ^{os} 4108 or ex4114	Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4103	- Dehaired skins of goats or kids with vegetable pre-tanning, otherwise pre-tanned, other than those of heading n ^{os} 4108 or ex4114 - Dehaired skins of swine with vegetable pre-tanning or otherwise pre-tanned or others, other than those of heading n ^{os} 4108 or ex4114	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos. 4108 or 4109	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4112	Leather further prepared after tanning or crusting, parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading No. ex 4114.	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	

ex 4113	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 No.ex 4114.	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos. ex4101, 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product
Chap. 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 Chap. 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No. 4302
ex Chap. 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing

ex 4408	- Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed - Sheets for veneering obtained by slicing laminated wood	Slicing, planing, sanding or finger-jointing Beading or moulding	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-joined, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed: - Sanded or finger-jointed - Beadings and mouldings - Other	Sanding or finger-jointing Beading or moulding Manufacture in which all the materials used are classified within a heading other than of the product	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood - Beadings and mouldings	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 Beading or moulding	

ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 4409
ex Chap. 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
Chap. 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
Chap. 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 Chap. 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
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47

ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chap. 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos. 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials not classified in heading Nos. 4909 or 4911
ex Chap. 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 from¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5007	Woven fabrics of silk or of silk waste: -Incorporating rubber thread - Other	Manufacture from single yarn¹ Manufacture from¹: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
ex Chap. 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 from¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn¹ Manufacture from¹: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product
ex Chap. 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
5204 to 5207	Yarn and thread of cotton	Manufacture from¹: - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials

5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn¹ Manufacture from¹: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
ex Chap. 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from¹: - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	Manufacture from single yarn ¹	

	- Other	Manufacture from¹: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from¹: - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ¹	
	- Other	Manufacture from¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹: - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn¹ Manufacture from¹: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
ex Chap. 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ¹ : - natural fibres, - chemical materials or textile pulp However: - polypropylene filament of heading No. 5402, - polypropylene fibres of heading No. 5503 or 5506 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture from ¹ : - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp	

5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 of 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	Manufacture from rubber thread or cord, not textile covered Manufacture from¹: - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5605	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	Manufacture from¹: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading No. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from¹: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chap. 57	Carpets and other textile floor coverings: - Of needleloom felt	Manufacture from¹: - natural fibres, or - chemical materials or textile pulp However:	

ex Chap. 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for heading Nos 5805 and 5810 for which the rules are set out below:	- polypropylene filament of heading No. 5402, - polypropylen fibres of heading No. 5503 or 5506 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product - Of other felt Manufacture from¹: - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp - Of other textile materials Manufacture from¹: - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning	
	- Combined with rubber thread - Other	Manufacture from single yarn¹: Manufacture from¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,	

		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 47.5% of the ex-works price of the product	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn Manufacture from chemical materials or textile pulp	

5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn. Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902: - Knitted or crocheted fabrics	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading No. 5911	Manufacture from yarn or waste fabrics or rags of heading No. 6310	
	- Other	Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chap. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chap. 61	Articles of apparel and clothing accessories, knitted or crocheted:		

	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ² Manufacture from¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chap. 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ^{1,2}	
ex 6202, ex 6204, ex 6206, and ex 6209	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn² or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn² or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product²	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from unbleached single yarn ^{1 2} or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product²	
	- Other	Manufacture from unbleached single yarn ^{1 2}	

6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:		
	- Embroidered	Manufacture from yarn ¹ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ¹	
	- Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ¹ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ¹	
	- Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture from yarn ¹	
ex Chap. 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of non-wovens	Manufacture from: ² - natural fibres, or - chemical materials or textile pulp	
	- Other:		

	-- Embroidered	Manufacture from unbleached single yarn ^{1 2} or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-- Other	Manufacture from unbleached single yarn ^{1 2}
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ¹
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item 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

6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406
6406	Parts of footwear ; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chap. 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
ex Chap. 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chap. 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 Chap. 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)
Chap. 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chap. 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No. 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product

7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chap. 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	
7106, 7108 and 7110	Precious metals:		

	- Unwrought	Manufacture from materials not classified within heading No. 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110 or Alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chap. 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207

ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224, 7225 to 7228	Semi-finished products, 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 or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 7224
ex Chap. 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, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, 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

7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used
ex 7315	Skid chains	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
ex Chap. 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap

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 Chap. 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, and - 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 Chap. 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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
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

ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chap. 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
7801	Unwrought lead: - Refined lead - Other	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
ex Chap. 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7902 may not be used

7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chap. 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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product
Chap. 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 Chap. 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
8206	Tools of two or more of the heading No. 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set

8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 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 Chap. 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

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 Chap. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements ¹	Manufacture in which all the materials used are classified within a heading other than that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works 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	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	- Machines for the wood, paper pulp and paperboard industries - Other dryers for working in the hand with self-contained electric motor - Other machinery, plant and equipment other than those for making hot drinks, for cooking or heating food presented in the form of electro-mechanical tools for working in the hand with self-contained electric motor and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chap. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8517	Telephone sets; videophones, other than line telephone sets with cordless handsets of 8517.11	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: - Electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders		
	- Television cameras; still image video cameras and other video camera recorders	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibres 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 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all materials used does not exceed 40% 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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) especially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chap.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	

8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the 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, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cc -- Exceeding 50 cc	Manufacture in which: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the 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, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chap. 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	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 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chap. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

ex Chap. 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, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading No 9018 Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

ex Chap. 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not plated, or of clad precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chap. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chap. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chap. 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates 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	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No. 9401 or 9403, provided: - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 9401 or 9403	

9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chap. 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used
ex Chap. 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 product, and - 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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chap. 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	