

ANNEX I TO PROTOCOL 3

Explanatory notes

Note 1 - Article 1

The term "contracting Party" shall also cover the territorial waters of this contracting Party.

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 the contracting Party to which they belong provided that they satisfy the conditions set out in Explanatory Note 2:

Note 2 - Article 4 (f)

The term "its vessels" shall apply only to vessels:

(a) which are registered or recorded in a contracting Party;

(b) which sail under the flag of a contracting Party;

(c) which are at least 50 per cent owned by nationals of a contracting Party or by a company with its head office in that contracting Party, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a contracting Party and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to that contracting Party or to public bodies or nationals of that contracting Party;

(d) of which the captain and officers are all nationals of a contracting Party;

(e) of which at least 75 per cent of the crew are nationals of a contracting Party.

Note 3 - Articles 4 and 5

1. The unit of qualification for the application of the rules of origin shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 63.08, 82.06 and 96.05.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,

- when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the rules of origin.

2. Where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 4 - Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not

subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 5 - Article 6

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 6 - Paragraph 1 of Article 8

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of paragraph 2 of Article 8, are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 7 - Paragraph 1 of Article 17 and Article 22

Where an EUR.1 certificate has been issued under the conditions laid down in paragraph 3 of Article 9 and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative co-operation, true copies of the evidence of origin issued or made out previously relating to those goods.

ANNEX II TO PROTOCOL 3

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

INTRODUCTORY NOTES

Général

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 Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 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 column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.

1.3 Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.

1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

2.1 The term "manufacture" covers any kind of working or processing including "assembly" or specific operations. However, see paragraph 5 of Note 3 below.

2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.

2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

3.1 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 paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.

3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.

3.3 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 within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.

3.4 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. 84.07, 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. 72.24.

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 72.24 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.

3.5 Even if the change of heading rule or the rule contained in the List are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of paragraph 5 of Article 5.

Note 4

4.1 The rule in the List represents the minimum amount of working or processing required and the carrying out or 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 later stage is not.

4.2 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 of the materials may be used. It does not require that all be used.

- For example:

The rule for fabrics says 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 the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3 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:

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-wovens 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 paragraph 3 of Note 7 in relation to textiles.

4.4 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.

Textiles

Note 5

5.1 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.

5.2 The term "natural fibres" includes horsehair of heading No. 05.03, silk of headings Nos. 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of headings Nos. 51.01 to 51.05, the cotton fibres of headings Nos. 52.01 to 52.03 and the other vegetable fibres of headings Nos. 53.01 to 53.05.

5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the List to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.

5.4 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. 55.01 to 55.07.

Note 6

6.1 In the case of the products classified within those headings in the List where a reference is made to this Introductory 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 paragraph 3 and 4 of Note 6 below).

6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

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. 52.05 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the rules of origin may be used up to a weight of 10% of the yarn.

- For example:

A woollen fabric of heading No. 51.12 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that

does not satisfy the rules of origin may be used up to a weight of 10 % of the fabric.

- For example:

Tufted textile of heading No. 58.02 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

- For example:

If the tufted textile concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

- For example:

A carpet with tufts made both from artificial yarns and tufts made from 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 used 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, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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

6.4 In the case of products incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7

7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the List in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.

7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

- For example:

If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

7.4 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.

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.03	Meat of swine, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.07	Meat and edible meat offal, of the poultry heading No.01.05, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.10	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 No. 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03	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 already be originating, -any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must be originating, and -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
04.08	Birds' 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. 04.07
07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved except for headings No ex 07.10.	Manufacture in which all the vegetable materials used must already be originating
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
09.04	Pepper of the genus "Piper"; dried or crushed or ground fruits of the genus "Capsicum" or the genus "Pimenta"	Manufacture in which the fruits of the genus "Capsicum" of heading No. 0709.60, from the point of view of cultivation and primary processing, must already be originating
11.03	Cereal groats, meal and pellets	Manufacture in which all the materials used of Chapter 10 must already be originating
11.05	Flour, meal, flakes, granules and pellets of potato	Manufacture in which the potato used must already be originating
11.07	Malt whether or not roasted	The materials used, must be primally processed and roasted in the country of origin
11.08	Starches; inulin	The basic materials used of Chapter 10 and of heading No. 0710 must already be originating
12.01	Soya beans, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.05	Rape or colza seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.06	Sunflower seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufacture in which all the basic materials used must already be originating
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primally in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut or powdered	Manufacture in which all the basic materials used must already be originating
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: -Fats from bones or waste	Manufacture from materials of any heading except those of heading No. 02.03, 02.06 or 02.07 or bones of heading No. 05.06

(1)	(2)	(3)
	-Other	Manufacture from meat and offal of swine of heading No. 02.03 or 02.06 or meat and edible offal of poultry of heading No. 02.07
15.04	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. 15.04 Manufacture in which all the animal materials of Chapter 2 and 3 used must already be originating
ex 15.07 to 15.15	Fixed vegetable oils and its fractions, whether or not refined, but not chemically modified: -Solid fractions, except for that 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 No. 15.07 to 15.15 Manufacture in which all the vegetable materials used must already be originating
ex 15.16	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 the vegetable materials used must already be originating
ex 15.17	Edible liquid mixtures of vegetable oils of headings Nos 1507 to 1515:	Manufacture in which all the vegetable materials used must already be originating
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood -	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs and other aquatic invertebrates used must already be originating
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish and fish eggs used must already be originating
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs and other aquatic invertebrates used must already be originating
ex 17.01	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
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
17.04	Sugar confectionery (including white chocolate), not 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 other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
19.02	Pasta, whether or not cooked or stuffed (with meat of 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 already be originating
19.05	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
20.01	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 already be originating
20.07	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
20.08	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:	

(1)	(2)	(3)
	<ul style="list-style-type: none"> -Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen -Nuts, not containing added sugar or spirit -Other 	<p>Manufacture in which all the fruit and nuts used must already be originating</p> <p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos. 08.01, 08.02 and 12.02 to 12.07 used exceeds 60% of the ex-works price of the product</p> <p>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</p>
ex 20.09	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 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
22.01	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 already be originating
22.02	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 20.09	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 already be originating
22.03	Beer made of malt	Manufacture in which the value of any materials of heading No. 11.07 used does not exceed 30% of the ex-works price of the product
ex 22.04	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture in which all the grapes or any materials derived from grapes used must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which the wine of heading No. 22.04 used in biggest amount and grape of heading No. 08.06 used must already be originating
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured of any strength	Manufacture in which: <ul style="list-style-type: none"> -all the materials used are classified in a heading other than that of the product, and -must be wholly obtained
ex 22.08	Unflavoured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	Manufacture in which: <ul style="list-style-type: none"> -all the materials used are classified in a heading other than that of the product, and -must be wholly obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	The basic materials of heading No. 08.06 and 08.08 or other materials used must already be originating
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
24.01	Unmanufactured tobacco; tobacco refuse	Primary processing in which the dried tobacco of Virginia type must be wholly obtained
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	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 25.16	Granite, porphyry, basalt, sand-stone 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	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 in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	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

(1)	(2)	(3)
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar; of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	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 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	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. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halo-genated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)
30.02	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>-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</p> <p>-Other:</p> <p>-- Human blood</p> <p>-- Animal blood prepared for therapeutic or prophylactic uses</p> <p>-- Blood fractions other than antisera, haemoglobin and serum globulin</p> <p>-- Haemoglobin, blood globulin and serum globulin</p> <p>-- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 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 Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> -Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -all the materials used are classified in a heading other than that of the product. However, materials classified in 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 Ch. 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 headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No.32.05 does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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 Ch. 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 heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29 Manufacture from materials of any heading, except: - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04. However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoid substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other	Manufacture from materials of any heading, including other materials of heading No. 35.05 Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	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
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex-works price of the product

(1)	(2)	(3)
	-Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No.37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No.37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings No.37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products:	
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product
	- The following of heading No. 38.23:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed
	-- 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. 29.05	20% of the ex-works price of the product
	-- Petroleum sulphonates, ex-cluding 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	
	-Other	Manufacture in which the value of the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	
	-Addition homopolymerization products	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 product ⁽³⁾

(1)	(2)	(3)
	-Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽³⁾
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below: -Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked -Other: -- Addition homopolymerization products -- Other	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 product ⁽³⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽³⁾
ex 39.16 and ex 39.17	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 in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	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 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: -Retreaded pneumatic, solid or cushion, of rubber tyres -Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled: -Plates, crosses and similar forms -Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins

(1)	(2)	(3)
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	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 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	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 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper-board, containing an assortment of paper stationery	Manufacture in which: -all the materials used are classified in 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 48.18	Toilet paper	Manufacture from paper- making materials of Chapter 47
ex 48.19	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 in 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 48.20	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 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	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 in heading No. 49.09 or 49.11
49.10	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 -Other	Manufacture in which: -all the materials used are classified in 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 Manufacture from materials not classified in heading No. 49.09 or 49.11

(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ⁽⁴⁾ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁴⁾ Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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 Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt - Other	Manufacture from ⁽⁴⁾ : - Natural fibres, - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, 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 Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, 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 from ⁽⁴⁾ : - Natural fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper-making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials

(1)	(2)	(3)
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁴⁾ : -Natural fibres, -Man-made staple fibres not carded or combed or otherwise processed for spinning, -Chemical materials or textile pulp, or -Paper making materials
Ch.57	Carpets and other textile floor coverings:	Manufacture from ⁽⁴⁾ : -Natural fibres, or -Chemical materials or textile pulp However: -Polypropylene filament of heading No. 54.02, -Polypropylene fibres of heading No. 55.03 or 55.06, or -Polypropylene filament tow of heading No. 55.01, 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 Manufacture from ⁽⁴⁾ : -Natural fibres not carded or combed or otherwise processed for spinning, or -Chemical materials or textile pulp -Of other felt Manufacture from ⁽⁴⁾ : -Coir yarn, -Synthetic or artificial filament yarn, -Natural fibres, or -Man-made staple fibres not carded or combed or otherwise processed for spinning -Other Manufacture from ⁽⁴⁾ : -Coir yarn, -Synthetic or artificial filament yarn, -Natural fibres, or -Man-made staple fibres not carded or combed or otherwise processed for spinning
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below: -Combined with rubber thread -Other	Manufacture from single yarn ⁽⁴⁾ : Manufacture from ⁽⁴⁾ : -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
58.10	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
59.01	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
59.02	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
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	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 ⁽⁴⁾ :

(1)	(2)	(3)
59.05	Textile wall coverings: - Impregnated; coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁽⁴⁾ : - 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, rasing, 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
59.06	Rubberised textile fabrics, other than those of heading No. 59.02: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No. 59.11 - Other	Manufacture from yarn or waste fabrics or rags of heading No. 63.10 Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 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 ⁽⁵⁾ : Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ⁽⁵⁾ :
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ⁽⁵⁾ : 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 ⁽⁵⁾

(1)	(2)	(3)
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁵⁾ : 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 ⁽⁵⁾
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: -Embroidered -Other	Manufacture from unbleached single yarn ^{(4),(5)} 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 ⁽⁵⁾ Manufacture from unbleached single yarn ^{(4),(5)}
ex 62.17	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
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: -Of felt, of non-wovens -Other: -- Embroidered -- Other	Manufacture from ⁽⁴⁾ : -Natural fibres, or -Chemical materials or textile pulp Manufacture from unbleached single yarn ^{(4),(6)} 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 Manufacture from unbleached single yarn ^{(4),(6)}
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁴⁾ : -Natural fibres, -Man-made staple fibres not carded or combed or otherwise processed for spinning, or -Chemical materials or textile pulp
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: -Of non-wovens -Other	Manufacture from ⁽⁴⁾ : -Natural fibres, or -Chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁴⁾
ex 63.07	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
63.08	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
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁵⁾
65.05	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 ⁽⁵⁾
66.01	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
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate

(1)	(2)	(3)
ex 68.12	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 68.14	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)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	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 in 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
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in 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 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10	Precious metals: - Unwrought - Semi-manufactured or in powder form	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metal Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	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
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in 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
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	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. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07

(1)	(2)	(3)
ex 72.18, 72.19 to 72.22	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. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	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
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) 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 in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: -all the materials used are classified in 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 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: -all the materials used are classified in 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 Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	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
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	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 in 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

(1)	(2)	(3)
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: -all the materials used are classified in 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
78.01	Unwrought lead: -Refined lead -Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: -all the materials used are classified in 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
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: -all the materials used are classified in 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
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	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 in 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
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: -all the materials used are classified in 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 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	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 in a heading other than that of the product. However, handles of base metal may be used
82.15	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 in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Ch. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	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 in the same heading as the product are only used up to a value of 5% 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
84.02	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 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 in the same heading as the product are only used up to a value of 5% 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
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% 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
84.06	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	
84.07	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	
84.08	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	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	
84.12	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 84.13	Rotary positive displacement pumps	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 in the same heading as the product are only used up to a value of 5% 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 84.14	Industrial fans, blowers and the like	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 in the same heading as the product are only used up to a value of 5% 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
84.15	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	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	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 in the same heading as the product are only used up to a value of 5% 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 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.20	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 in 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
84.23	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 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 in the same heading as the product are only used up to a value of 5% 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
84.25 to 84.28	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 in heading No. 84.31 are only used up to a value of 5% 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
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: -Road rollers -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, within the above limit, the value of the materials classified in heading No.84.31 are only used up to a value of 5% 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

(1)	(2)	(3) or (4)	
84.30	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 in heading No. 84.31 are only used up to a value of 5% 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 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.39	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 in 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
84.41	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 in 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
84.44 to 84.47	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 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does	

(1)	(2)	(3) or (4)	
	- Other	<p>not exceed the value of the originating materials used, and</p> <p>- the thread tension, crochet and zigzag mechanisms used are already originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.69 to 84.72	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	
84.80	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 the materials used does not exceed 50% of the ex-works price of the product	
84.82	Ball or roller bearings	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.84	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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	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 Ch. 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 those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <p>- in which the value of all the materials used does not</p>	Manufacture in which the value of all the materials used does not

(1)	(2)	(3) or (4)	
		<p>exceed 40% of the ex-works price of the product, and</p> <p>-where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product</p>	<p>exceed 30% of the ex-works price of the product</p>
85.02	Electric generating sets and rotary converters	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>-where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</p> <p>-the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product</p>	<p>Manufacture in which:</p> <p>-the value of all the materials used does not exceed 25% of the ex-works price of the product, and</p> <p>-the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product</p>
85.19	<p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</p> <p>-Electric gramophones</p>	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>-where the value of all the non-originating materials used does not exceed the value of the originating materials used, and</p> <p>-the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	-Other	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>-where the value of all the non-originating materials used does</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
		not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.20	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, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% 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
85.21	Video recording or reproducing apparatus	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% 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
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	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	
85.24	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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product	
85.25	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	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.27	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	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	<p>Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:</p> <p>-Video recording or reproducing apparatus incorporating a video tuner</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
		not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
	-Other	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% 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, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28 -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, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% 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, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.35 and 85.36	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 in heading No. 85.38 are only used up to a value of 5% 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
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)
		-where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>-where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
85.42	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>-where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.45	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
85.46	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
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material 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. 85.46; 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
85.48	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
86.01 to 86.07	Railway or tramway locomotives, rolling-stock 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

(1)	(2)	(3) or (4)	
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
86.09	Containers (including containers for the transport of fluids) specially 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 Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
87.09	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 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 under the same heading as the product are only used up to a value of 5% 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
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.11	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 50cc	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

(1)	(2)	(3) or (4)	
-- Exceeding 50cc		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
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.15	Baby carriages 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 in the same heading as the product are only used up to a value of 5% 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
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; 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 in the same heading as the product are only used up to a value of 5% 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
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.03	Parts of goods of heading No.88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% 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
88.04	Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto:		

(1)	(2)	(3) or (4)	
-Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04	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
-Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% 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 30% of the ex-works price of the product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% 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
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 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 Ch. 90	Optical, photographic, cine-matographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	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 in the same heading as the product are only used up to a value of 5% 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
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	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 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)
		<ul style="list-style-type: none"> -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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 <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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 <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
		-where the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 90.14	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	
90.15	Surveying (including photo-grammetrical 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	
90.16	Balances of a sensitivity of 5cg 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	
90.17	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	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	-Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	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 in the same heading as the product are only used up to a value of 5% 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
90.19	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 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 in the same heading as the product are only used up to a value of 5% 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

(1)	(2)	(3) or (4)	
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	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 in the same heading as the product are only used up to a value of 5% 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
90.24	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
90.25	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	
90.26	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. 90.14, 90.15, 90.28 or 90.32		
90.27	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	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: -Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product 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		
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28;	Manufacture in which the value of all the materials used does not exceed 40%	

(1)	(2)	(3) or (4)	
	instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	of the ex-works price of the product	
90.31	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	
90.32	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	
90.33	Parts and accessories (not specified or included else where 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 Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	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
91.09	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
91.10	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 in heading No. 91.14 are only used up to a value of 5% 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
91.11	Watch cases 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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
91.13	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <p>-Of base metal, whether or not plated, or clad with precious metal</p> <p>-Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Ch. 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
HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Ch. 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 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which the value of all the materials used are classified in a heading other than that of the product</p> <p>OR</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided:</p> <p>-its value does not exceed 25% of the ex-works price of the product, and</p> <p>-all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03</p>
94.05	Lamps and lighting fittings including searchlights and spot-lights 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
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
95.03	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 in 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 95.06	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 from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	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
96.06	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 in 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
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	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 in 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 product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical; and parts thereof other than flints and wicks: -Lighters with piezo-igniter -Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

1. Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any materials or used ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

2. A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

3. In the case of the products composed materials classified within both heading No. 39.01 to 39.06 on the one hand, and within heading No. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

4. For special conditions relating to products made of mixture of textile materials, see Introductory Note 6.

5. See Introductory Note 7.

6. For knitted or crocheted casticles, not elastic or rubberized, obtained by sewing or assembly of pieces knitted or croached fabric (cut out or knitted directly to shape), see Introductory Note 7.

ANNEX III TO PROTOCOL 3

Movement certificate EUR.1 referred to in Article 8, 10 and 11

MOVEMENT CERTIFICATE

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

1. Exporter (Name, full address, country)		EUR. 1 No A 000 000	
		See notes overleaf before completing this form	
3. Consignee (Name, full address, country) (Optional)		2. Certificate used in preferential trade between	
		and	
		(insert appropriate countries, groups of countries or territories)	
		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
8. Item number; marks and numbers Number and kind of packages(1); description of goods		9. Gross weight (kg) or other measure (litres, cu.m, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER	
Declaration certified. Export document (2): Form _____ No. _____ Customs office: _____ Issuing country or territory: _____ _____ Date _____ _____ (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ _____ (Signature)	

(2) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <div style="text-align: center;"> <hr/> (Place and date) </div> <div style="text-align: right;"> <hr/> Stamp </div> <div style="text-align: center;"> <hr/> (Signature) </div>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <div style="text-align: center;"> <hr/> (Place and date) </div> <div style="text-align: right;"> <hr/> Stamp </div> <div style="text-align: center;"> <hr/> (Signature) </div> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1 No A 000 000							
	See notes overleaf before completing this form							
	2. Application for a certificate to be used in preferential trade between <div style="text-align: center;">_____</div> <div style="text-align: center;">and</div> <div style="text-align: center;">_____</div> <div style="text-align: center;">(insert appropriate countries, groups of countries or territories)</div>							
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination						
	7. Remarks							
6. Transport details (Optional)				<table border="1"> <tr> <td data-bbox="177 774 1150 1638" rowspan="2"> 8. Item number; marks and numbers : Number and kind of packages(1); description of goods </td> <td data-bbox="1150 774 1315 1638"> 9. Gross weight (kg) or other measure (litres, cu.m, etc.) </td> <td data-bbox="1315 774 1474 1638"> 10. Invoices (Optional) </td> </tr> <tr> <td colspan="2" style="height: 300px;"></td> </tr> </table>			8. Item number; marks and numbers : Number and kind of packages(1); description of goods	9. Gross weight (kg) or other measure (litres, cu.m, etc.)
8. Item number; marks and numbers : Number and kind of packages(1); description of goods	9. Gross weight (kg) or other measure (litres, cu.m, etc.)	10. Invoices (Optional)						

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

DECLARATION BY THE EXPORTER

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

DECLARE that the goods meet the conditions required for the issue of the attached certificate,

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents (1):

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

1) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or the goods reexported in the same state.

ANNEX IV TO PROTOCOL 3

1. Declaration referred to in paragraph 1(b) and 1(c) of Article 8

I, the undersigned exporter of the goods covered by this document declare that except where otherwise indicated⁽¹⁾ the goods meet the conditions required to obtain originating status in preferential trade with⁽²⁾ and that the country of origin of the goods is⁽²⁾ ⁽³⁾
Authorization number⁽⁴⁾

.....
(Place and date)

.....
(Signature)⁽⁵⁾

- 1) When an invoice also includes products not originating in the Republic of Slovenia or in the Slovak Republic or in the Czech Republic, the exporter must clearly indicate them.
- 2) The Republic of Slovenia or the Slovak Republic or the Czech Republic.
- 3) Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.
- 4) To be set out only by approved exporter in accordance with paragraph 11(a) of Article 13
- 5) The signature must be followed by the name of the signatory in clear script.

2. Declaration referred to in paragraph 1(b) and 1(c) of Article 8 in Slovenian, Slovak and Czech

Slovenian:

Podpisani izvoznik blaga, zajetega s tem dokumentom, izjavljam, da, razen če ni drugje drugače navedeno, blago izpolnjuje zahtevane izvirne kriterije za preferencialni tretman z in je po poreklu iz

Avtorizacijska številka

Slovak:

Ja, podpísaný vývozca tovaru uvedeného v tomto doklade vyhlasujem, že pokiaľ nie je uvedené inak, tento tovar zodpovedá podmienkam stanoveným pre obdržanie charakteru pôvodu pre preferenčný obeh tovaru s a krajina pôvodu je

Číslo oprávnenia

Czech:

Já, podepsaný vývozce zboží uvedeného v tomto dokladu, prohlašuji, že pokud není jinak uvedeno, toto zboží odpovídá podmínkám stanoveným pro obdržení charakteru původu zboží pro preferenční oběh zboží s a země původu je

Číslo oprávnění

- 1) Initials or coat of arms of the exporting contracting Party.
- 2) Name (logotype) and authorization number of the approved exporter.