

## List of processing rules

HS Heading	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 02.02
02.02	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading 02.01
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings 02.01 to 02.05
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 headings 02.01 to 02.06 and 02.08 or poultry liver of heading 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading 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, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained,</li> <li>- any fruit juice of heading 20.09 or sucrose used must be originating, and</li> <li>- the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product</li> </ul>
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 04.07
ex 05.06	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
ex 07.10 to 07.13	Vegetables, frozen, dried or provisionally preserved; except for headings ex 07.10 and ex 07.11 for which the rules are set out below:	Manufacture in which all the vegetable materials used must be wholly obtained
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 07.11	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	- Containing added sugar	Manufacture in which all the materials used must already be originating
	- Other	Manufacture in which all the fruit or nuts used must be wholly obtained
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must be wholly obtained

08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading ex 11.06 for which the rule is set out below:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 07.14 or fruit used must be wholly obtained
ex 11.06	Flour, meal and powder of leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading 07.08
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 13.01 used may not exceed 50% of the ex-works price of the product
ex 13.02	Vanilla oleoresin	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials from heading 13.02 may be used provided their value does not exceed 20% of the ex-works price of the product
15.01	Pig fat (including lard) and poultry fat, other than that of headings 02.09 or 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except those of headings 02.03, 02.06 or 02.07 or bones of heading 05.06
	- Other	Manufacture from meat or edible offal of swine of headings 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except materials of headings 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading 15.04
	- Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading 15.05
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
ex 15.07 to 15.15	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions, except for that of Jojoba oil	Manufacture from other materials of headings 15.07 to 15.15
	- Other, except for: - - Tung oil; oiticica oil; myrtle wax and Japan wax - - Those for technical or industrial uses other than the manufacture of foodstuffs for	Manufacture in which all the vegetable materials used must be wholly obtained

	human consumption	
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 and vegetable materials used must be wholly obtained
ex 15.17	Edible liquid mixtures of vegetable oils of headings 15.07 to 15.15	Manufacture in which all the vegetable materials used must be wholly obtained
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 or other aquatic invertebrates used must be wholly obtained
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 17.02
	- Other	Manufacture in which all the materials used must already be originating
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials which are not classified under Chapter 17. However, all flavourings and colourings used must already be originating
18.04	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must be wholly obtained
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product and that all sugar used of heading 17.01 must already be originating
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used is classified

		under a heading other than that of the product. However, sugar of heading 17.01 cannot be used
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all materials used must already be originating
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	- Not containing cocoa	Manufacture in which all materials used must already be originating
	- Containing cocoa	Manufacture from materials of any heading, including other materials of heading 19.04, except sugar of heading 17.01, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
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 vegetables, fruit or nuts used must be wholly obtained
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained
20.04 and 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, other than products of heading 20.06	Manufacture in which all the vegetables used must be wholly obtained
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables, fruit, nuts and other parts of plants, and all the sugar of Chapter 17 must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts and all the sugar of Chapter 17 must already be originating
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:	
	- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained
	- Other	Manufacture in which all the fruits, nuts, seeds and other materials of Chapters 8 and 9 and all the sugar used or the beverages, ethyl alcohol and vinegar of Chapters 17

		or 22 must already be originating
ex 20.09	Fruit and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts or vegetables of Chapters 8 and 9 and all the sugar of Chapter 17 must already be originating
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained
21.03	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified under a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Prepared mustard	Manufacture from mustard flour or meal
21.04	Soups and broths and preparations therefore; homogenized composite food preparations	
	- Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05
	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
21.05	Ice-cream containing chocolate	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
ex 21.06	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must be wholly obtained
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 20.09	Manufacture in which all the materials used is classified under a heading other than that of the product. However, all fruit juices used must be wholly obtained
ex 22.04	Wine of fresh grapes, including fortified wines; and grape must with the addition of alcohol	Manufacture from other grape must
22.05, ex 22.07, ex 22.08 and ex 22.09	The following, containing grape materials: - vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; - ethyl alcohol and other spirits, denatured or not; liqueurs - vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 22.08	Whiskies of an alcoholic strength by volume of less than 50% vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15% of the ex-works price of the product
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used must already be originating

ex 24.03	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used must already be originating
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, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 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 is classified under a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for use in dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 27.09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous minerals
27.10 to 27.12	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 base constituents of the preparations; waste oils.  Petroleum gases and other gaseous hydrocarbons  Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
27.13 to 27.15	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals  Bitumen and asphalt, natural; bituminous or oil shale and tar sand; asphaltites and	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50%

	asphaltic rock  Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastic, cut-backs)	of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11 and ex 28.33 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 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 Chapter 29	Organic chemicals, except for headings ex 29.01, ex 29.02, 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 is classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% 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 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 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Heterocyclic compounds with oxygen heteroatom(s) only:	
	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used may not exceed 20% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for headings 30.02, 30.03, 30.04, 30.05 and ex 30.06 for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, including those obtained by biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 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
	- Other:	
	-- human blood	Manufacture from materials of any heading, including other materials of heading 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
	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 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

	-- blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading 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
	-- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading 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
	-- other	Manufacture from materials of any heading, including other materials of heading 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
30.03 and 30.04	Medicaments (excluding goods of headings 30.02, 30.05 and 30.06)	Manufacture from materials other than active substances. However, materials of headings 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
30.05	Wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices): impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medicinal, surgical, dental or veterinary use	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of materials of heading 30.05 used may not exceed 20% of the ex-works price of the product
ex 30.06	Chemical contraceptive preparations based on hormones, on other products of heading 29.27 or on spermicides; bone cement	Manufacture from materials of any heading, except active substances
ex Chapter 31	Fertilizers except for heading ex 31.05, for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings ex 32.01 and 32.05, for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under 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 <sup>2</sup>	Manufacture from materials of any heading, except headings 32.03, 32.04 and 32.05. However, materials of heading 32.05 may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for headings ex 33.01 and ex 33.06, for which the rules are set out below:	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids;	Manufacture from materials of any heading, including materials of a different "group" <sup>3</sup> under this heading.

	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	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 33.06	Yarn used to clean between the teeth (dental floss)	Manufacture from: - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - materials for the manufacture of paper
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for headings ex 34.03 and 34.04, for which the rules are set out below	Manufacture in which all the materials used is classified under a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 34.03	Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Refining and/or one or more special processes <sup>1</sup> OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used is 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
35.05	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 35.05
	- Other	Manufacture from materials of any heading, except those of heading 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
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for headings 37.01, 37.02 and 37.04 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other	Manufacture in which all the materials used are classified under a heading other than headings 37.01 or

	than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than headings 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 within a heading other than headings 37.01 to 37.04
ex Chapter 38	Miscellaneous chemical products; except for headings ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, ex 38.11, 38.08 to 38.14, 38.18 to 38.20, 38.22, 38.23 and 38.24 for which the rules are set out below:	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 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
	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of the materials of heading 34.03 used must 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
ex 38.11	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.24	Various chemical products:	
	<ul style="list-style-type: none"> <li>- The following of heading 38.24:</li> <li>-- prepared binders for foundry moulds or cores based on natural resinous products</li> <li>-- naphthenic acids, their water insoluble salts and their esters</li> <li>-- sorbitol other than that of heading 29.05</li> <li>-- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>-- ion exchangers</li> <li>-- getters for vacuum tubes</li> <li>-- alkaline iron oxide for the purification of gas</li> <li>-- ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>-- fusel oil and Dippel's oil</li> <li>-- mixtures of salts having different anions</li> <li>-- copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.23	Industrial fatty alcohols	Manufacture from materials of any heading, including fatty acids of heading 38.23
39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic:	
	- 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 <sup>4</sup>
	- Other	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>4</sup>
39.16 to 39.21	Semi-manufactures of plastics:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product
	- Other:	
	-- 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 <sup>4</sup>
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>4</sup>
39.22 to 39.26	Articles of plastic	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 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, tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of headings 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 subheading 4114.10 and 4114.20.	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified under a heading other than that of the product
ex 41.14	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 41.04 to 41.07, 41.12 or 41.13 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	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins, of heading 43.02
ex 44.07	Wood sawn or chipped lengthways, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 44.08	Sheets for veneering (including those	Splicing, planing, sanding or end-jointing

	obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	
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, ends or faces, whether or not planed, sanded or end-jointed	Sanding or end-jointing
	- 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 cooperers' 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 is classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 44.09
45.03	Articles of natural cork	Manufacture from cork of heading 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 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 paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 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 within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 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 within heading 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks:	
	- Calendars of the 'perpetual' type or with	Manufacture in which:

	replaceable blocks mounted on bases other than paper or paperboard	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
	- Other	Manufacture from materials not classified within heading 49.09 or 49.11
55.01 to 55.07	Synthetic or artificial staple fibres	Manufacture from chemical materials or textile pulp
ex Chapters 50 to 55	Yarn, monofilament and thread:	
	- Silk yarn	Manufacture from raw silk or silk waste, not carded or combed or otherwise prepared for spinning
	- Other	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>
ex Chapters 50 to 55	Woven fabrics:	
	- Incorporating rubber thread	Manufacture from single yarn
	- Other	Manufacture from: <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> OR <ul style="list-style-type: none"> <li>- Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</li> </ul>
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine, cordage, ropes and cables and articles thereof except for headings 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from: <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> However: <ul style="list-style-type: none"> <li>- polypropylene filament of heading 54.02,</li> <li>- polypropylene fibres of heading 55.03 or 55.06, or</li> <li>- polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product</li> </ul>
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05. impregnated, coated, covered or sheathed with rubber or plastic:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from:

		<ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>
56.05	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>
Chapter 57	Carpets and other textile floor coverings:	
	- Of needle loom felt	Manufacture from : <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> However: <ul style="list-style-type: none"> <li>- polypropylene filament of heading 54.02,</li> <li>- polypropylene fibres of heading 55.03 or 55.06, or</li> <li>- polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product</li> </ul>
	- Of other felt	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise prepared for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>
	- Other	Manufacture from: <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning</li> </ul>
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for headings 58.05 and 58.10; the rule for heading 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn
	- Other	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> OR <ul style="list-style-type: none"> <li>- Printing accompanied by at least two finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</li> </ul>
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from yarn
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the	Manufacture from yarn

	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	
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	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 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
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
59.06	Rubberized textile fabrics, other than those of heading 59.02:	
	- Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.08	Textile wicks woven, plaited or knitted for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular-knitted gas mantle fabric therefore, whether or not impregnated	Manufacture from single yarn
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 59.11	Manufacture from yarn or waste fabrics or rags of heading 63.10
	- Other	Manufacture from: - coir yarn,

		- natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings ex 62.13, 62.14 and ex 62.17 for which the rules are set out below:	Manufacture from yarn
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 62.17	Stiffeners for collars and cuffs, cut to shape	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	Manufacture from: - natural fibres, or - chemical materials or textile pulp
	- Other:	Manufacture from unbleached single yarn
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
63.06	Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or landcraft; camping goods:	
	- Of non-wovens	Manufacture from: -natural fibres, or -chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn
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 non-metal footwear components of heading 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres
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	Manufacture from yarn or textile fibres

	any material, whether or not lined or trimmed	
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
ex 68.04 and 68.05	Articles manufactured from artificial abrasive materials based on silicone carbide	Manufacture from materials of any heading except materials of headings 68.04 or 68.05 and silicone carbide of heading 28.49
ex 68.12	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
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 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 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 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 within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, OR - glass wool
ex 71.01	Natural or cultured pearls, temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 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
ex 71.06, ex 71.08 and ex 71.10	Precious metals, semi-manufactured or in powder form	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 within a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works

		price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 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 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
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 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 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 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 semi-finished materials of headings 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from materials of heading 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading 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 72.06, 72.07, 72.18 or 72.24
73.08	Structures (excluding prefabricated buildings of heading 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 is classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used
ex Chapter 74	Copper and articles thereof, except for headings 74.01 to 74.05; the rule for heading ex 74.03 is 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
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for headings 75.01 to 75.03	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for headings 76.01, 76.02 and ex 76.16; the rule for heading ex 76.16 is 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
ex 76.16	Articles of aluminium; except wire gauze, netting, mesh and similar articles (including	Manufacture in which: - all the materials used are classified within a heading

	endless strips) of aluminium wire, and expanded metal of aluminium	other than that of the product. However, gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for headings 78.01 and 78.02; the rule for heading 78.01 is 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
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 78.02 may not be used
ex Chapter 79	Zinc and articles thereof, except for headings 79.01 and 79.02; the rule for heading 79.01 is 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
79.01	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 79.02 may not be used
ex Chapter 80	Tin and articles thereof, except for headings 80.01, 80.02 and 80.07; the rule for heading 80.01 is 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
80.01	Unwrought tin	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 80.02 may not be used
ex Chapter 81	Other base metals; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used is classified within a heading other than headings 82.02 to 82.05. However, tools of headings 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 screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
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 82.08	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used

82.14	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
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 within 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 within a heading other than that of the product. However, the other materials of heading 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for headings 84.03, ex 84.04, 84.18, 84.52 and 84.80 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers, other than those of heading 84.02, and auxiliary plant for use with central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 84.03 or 84.04
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 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 - the value of all the non-originating materials used does not exceed the value of the originating materials used
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	- Sewing machines	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating
	- Other	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 all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for headings ex 85.17, ex 85.18, 85.19 to 85.21, 85.25 to 85.29 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 85.17	Videophones	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures ; audio-frequency electric	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and

	amplifiers; electric amplifier systems	- the value of all the non-originating materials used does not exceed the value of the originating materials used
85.19	Sound 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, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.28	Monitors and projectors, not incorporating television reception apparatus ; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or 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, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:	
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
86.01 to 86.06	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
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
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 Chapter	Vehicles other than railway or tramway	Manufacture in which the value of all the materials used

87	rolling-stock and parts and accessories thereof; except for headings 87.11 and ex 87.12 for which the rules are set out below:	does not exceed 40% 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	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified within heading 87.14
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:	
	- Rotochutes	Manufacture from materials of any heading including other materials of heading 88.04
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used is classified within a heading other than that of the product. However, hulls of heading 89.06 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for headings ex 90.05, ex 90.06, 90.07, 90.11, ex 90.18 and 90.28 for which the rules are set out below:	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 therefore, except astronomic retracting telescopes and mountings therefore	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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	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
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 90.18	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 90.18
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefore:	
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used
ex Chapter	Clocks and watches and parts thereof; except	Manufacture in which the value of all the materials used

91	for headings 91.05, 91.09 to 91.13 for which the rules are set out below:	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 - the value of all the non-originating materials used does not exceed the value of the originating materials used
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 - the value of all the non-originating materials used does not exceed the value of the originating materials used
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
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
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Of base metal, whether or not plated, or clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 93	Arms and ammunitions; 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
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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
95.03	Tricycles, scooters, pedal cars and similar wheeled toys ; dolls` carriages ; dolls ; other toys ; reduced-size ("scale") models and similar recreational models, working or not ; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Golf clubs and parts thereof	Manufacture from roughly shaped blocks
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), 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	Each item in the set must satisfy the rule which would

	or clothes cleaning	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 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
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 96.09	Manufacture in which all the materials used is classified in a heading other than that of the product. However, nibs or nib points may be used.
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 within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 96.14	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

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<sup>1</sup> See Introductory Note 6

<sup>2</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32

<sup>3</sup> Group” is regarded as any part of the heading separated from the rest by a semi-kolon

<sup>4</sup> For products composed of materials classified both under heading Nos 39.01 to 39.06 and 39.07 to 39.11, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product