

DECISION OF THE KOREA-EFTA JOINT COMMITTEE

No. 1 of 2012

(Adopted on 14 March 2012)

AMENDMENTS TO ANNEX I TO THE AGREEMENT ON RULES OF ORIGIN AND CUSTOMS  
PROCEDURES

THE JOINT COMMITTEE,

Recalling that rules of origin of the Agreement shall be instrumental to the liberalisation of trade between Korea and the EFTA States,

Noting that the amendments to the Nomenclature appended to the International Convention on the Harmonized Commodity Description and Coding System (HS), which entered into force on 1 January 2012, require adjustments in the HS structure of Appendix 2 and the Table to Appendix 4 to Annex I,

Recognizing that amendments to the tariff nomenclature of a Party or Parties shall not have any negative impact on the preferential treatment under the Agreement, of the goods concerned,

Having regard to paragraph 7 of Article 8.1 of the Agreement, empowering the Joint Committee to amend the Annexes and Appendices,

DECIDES:

1. Appendix 2 to Annex I to the Agreement shall be replaced by the Appendix set out in the Annex 1 to this Decision.
2. The Table to Appendix 4 to Annex I shall be replaced by the Table set out in Annex 2 to this Decision.
3. The Decision shall enter into force on the first day of the third month after the last Party has notified the Depositary that its internal requirements have been fulfilled, or on the date

the Parties otherwise agree. The Depositary shall notify all the other Parties.

4. The Secretary-General of the European Free Trade Association shall deposit the text of this Decision with the Depositary.

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APPENDIX 2 TO ANNEX ILIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATINGSTATUS

The products mentioned in the list may not be all covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained
ex Chapter 3  ex 0306 ex 0307 ex 0308	Fish and crustaceans, molluscs and other aquatic invertebrates: except for:  Crustaceans, molluscs and other aquatic invertebrates, smoked	Manufacture in which all the materials of Chapter 3 used must be wholly obtained  Manufacture from materials of any heading provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product
Chapter 4	Dairy produce: birds' eggs: natural honey: edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5  0501	Products of animal origin, not elsewhere specified or included: except for:  Human hair, unworked,	Manufacture in which all the materials of Chapters 1 and 5 used are wholly obtained  Manufacture in which all

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
ex 0511	whether or not washed or scoured; waste of human hair	the materials of Chapter 5 used are wholly obtained	
0511. 10	Animal products not elsewhere specified or included: dead animals of Chapter 1 or 3, unfit for human consumption: - Bovine semen	Manufacture in which all the materials of Chapter 1 used are wholly obtained	
0511. 91	- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	
0511.99	Other - Horsehair, horsehair waste and natural sponges of animal origin - Other	Manufacture in which all the materials of Chapters 1 and 5 used are wholly obtained Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	
Chapter 6	Live trees and other plants: bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, maté and spices: except for:	Manufacture in which all the materials of Chapter 9 used are wholly	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
ex 0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	obtained	
0901. 21-22	- Coffee, roasted	Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product	
0901. 90	- Other		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture from materials of any other Chapter except from Chapter 10	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from Chapter 7	
1106	Flour, meal and powder of the dried, leguminous vegetables of heading 0713 , of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	Manufacture from materials of any other Chapter except from headings 0708, 0710, 0713, 0714 and Chapter 8	
1108	Starches; inulin	Manufacture from materials of any other Chapter except from Chapters 7 and 10	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any other Chapter, provided that the value of all the materials used does not exceed 50 % of the ex-works price of	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
		the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials of Chapters 2, 4, 5 and 12 used are wholly obtained	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	Manufacture from materials of any other headings	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from materials of any other Chapter, except that of the product, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
1505	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from materials of any other heading	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1516	Animal or vegetable fats	Manufacture in which all	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
	and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	the materials of Chapters 2, 5 and 12 used are wholly obtained	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
1604	Prepared or preserved fish: caviar and caviar substitutes prepared from fish eggs	Manufacture from materials of any other Chapter, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture from materials of any other Chapter, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any other Chapter	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
ex Chapter 18	Cocoa and cocoa preparations, except for:	Manufacture from materials of any other	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
1806	Chocolate and other food preparations containing cocoa	heading Manufacture from materials of any other heading, provided that the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products, except for:	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from materials of any other heading except from headings 0401 to 0406, Chapters 10 and 11 and headings 3501 and 3502		
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	Manufacture in which all the materials of Chapters 2, 3, 10 and 11 (except headings 1001 and 1101) used are wholly obtained		
1903	Tapioca and substitutes	Manufacture in which all		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
		(3)	(4)
	therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	the materials of Chapters 10 and 11 (except headings 1001 and 1101) used are wholly obtained	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
ex Chapter 21 2101	Miscellaneous edible preparations; except for:  Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any other heading  Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 45 % of the ex-works price of the product	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 45 % of the ex-works price of the product	
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any other chapter, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 22 2201	Beverages, spirits and vinegar; except for:  Waters, including natural or artificial	Manufacture from materials of any other heading  Manufacture in which all the materials of heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
2202	mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured: ice and snow	2201 used are wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product		
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture from materials of any other heading, except from headings 0808 and 2009		
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any other heading		
ex 2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves			
2301. 10	- Flours, meals and pellets, of meat or meat offal; greaves	Manufacture from materials of any other heading, except from Chapters 2 and 5		
2301. 20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any other heading except from Chapter 3		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any other Chapter, except from Chapters 2, 3, 4, 5, 10, 11 and 16	
2401	Unmanufactured tobacco; tobacco refuse.	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from heading 2403	
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any other heading	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any other heading	
2518. 20	- Calcined or sintered dolomite	Manufacture from materials of any other sub-heading	
Chapter 26	Ores, slag and ash	Manufacture from materials of any other heading	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any other heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 29	Organic chemicals	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
ex Chapter 30 3004	Pharmaceutical products: except for:  Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	Manufacture from materials of any other heading  Manufacture from materials of any other heading, except from heading 3003	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006 3006. 92	Pharmaceutical goods specified in Note 4 to this Chapter  - Waste pharmaceuticals			The origin of the product in its original classification shall be retained
ex Chapter 31 3105	Fertilisers: except for:  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	Manufacture from materials of any other heading  Manufacture from materials of any other heading, except from headings 3102 to 3104	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty	Manufacture from materials of any other heading,		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	(4)
	and other mastics; inks		
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture from materials of any other heading, except from heading 1108	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3506	Products suitable for use as glues or adhesives	Manufacture from materials of any other heading, except from headings 3501, 3503 and 3505	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 from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3701	Photographic plates and film in the flat,	Manufacture from materials of any other	Manufacture in which the value of all the materials

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
3702	sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs  Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	heading, except from heading 3702  Manufacture from materials of any other heading, except from heading 3701	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	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any other heading, except from headings 3701 to 3703	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 38	Miscellaneous chemical products: except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
3809.10	industries, not elsewhere specified or included - with a basis of amylaceous substances	Manufacture from materials of any other heading, except from headings 1108 and 3505	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809.91-93	- other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3813	Preparations and charges for	Manufacture in which the value of all the materials		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
3814	fire-extinguishers: charged fire-extinguishing grenades	used does not exceed 50 % of the ex-works price of the products		
3818	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3819	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3820	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
ex 3822	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
ex 3823	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3823.70	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	Manufacture from materials of any other heading		
	- Industrial fatty alcohols	Manufacture from materials of any other sub-heading		
3826	Biodiesel and mixtures	Manufacture from	Manufacture in which the	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
	thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	materials of any other heading, except from heading 3824	value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 39	Plastics and articles thereof	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any other heading		
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:			
4012.11-19	- Retreaded pneumatic, solid or cushion tyres, of rubber	Manufacture from materials of any other sub-heading		
4012.20-90	- Other	Manufacture from materials of any other heading, except from heading 4011		
ex 4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:			
	- articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any other heading		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not	Retanning of tanned leather	Manufacture from materials of any other heading	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
	further prepared			
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any other heading		
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any other heading		
ex Chapter 44 4404	Wood and articles of wood; wood charcoal; except for:  Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	Manufacture from materials of any other heading  Manufacture from materials of any other heading, except from headings 4401 and 4403		
4405	Wood wool; wood flour	Manufacture from materials of any other heading, except from headings 4401 and 4403		
4406	Railway or tramway sleepers (cross-ties) of wood	Manufacture from materials of any other heading, except from headings 4401 and 4403		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Manufacture from materials of any other heading, except from headings 4401 and 4403		
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced	Manufacture from materials of any other heading, except from headings 4401 and 4403		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
4409	or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed  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.	Manufacture from materials of any other heading, except from headings 4401 and 4403		
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any other heading		
4503	Articles of natural cork	Manufacture from any other heading except from heading 4502		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any other heading		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any other heading		
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any other heading		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any other heading		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
		(3)	(4)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any other heading, except from heading 4911	
ex Chapter 50	Silk: except for:	Manufacture from materials of any other heading	
5004 to 5005	Silk yarn and yarn spun from silk waste, not put up for retail sale	Manufacture from materials of any other heading, except from heading 5006	
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	Manufacture from materials of any other heading, except from headings 5004 to 5005	
5007	Woven fabrics of silk or of silk waste	Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any other heading	
5106 to 5108	Yarn of wool, or of fine animal hair, not put up for retail sale.	Manufacture from materials of any other heading, except from heading 5109	
5109	Yarn of wool or of fine animal hair, put up for retail sale.	Manufacture from materials of any other heading, except from headings 5106 to 5108	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair	Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
			not exceed 50 % of the ex-works price of the product
ex Chapter 52 5208 to 5212	Cotton: except for:  Woven fabrics of cotton	Manufacture from materials of any other heading  Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 53 5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn: except for:  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufacture from materials of any other heading  Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 54 5407 and 5408	Man-made filaments; strip and the like of man-made textile materials: except for:  Woven fabrics of man-made filament yarn:	Manufacture from materials of any other Chapter  Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 55 5512 to 5516	Man-made staple fibres: except for:  Woven fabrics of	Manufacture from materials of any other Chapter  Manufacture from	Printing or dyeing

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
	man-made staple fibres	materials of any other heading.	accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from materials of any other heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from materials of any other heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from materials of any other Chapter	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 59	Impregnated, coated, covered or laminated textile fabrics:  textile articles of a kind suitable for industrial use; except for:  5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from materials of any other heading	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product
5905	Textile wall coverings	Manufacture from materials of any other	Printing or dyeing accompanied by at least

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	heading  Manufacture from materials of any other heading	two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product  Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product	
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials of any other heading	Printing or dyeing accompanied by at least two preparatory or finishing operations provided that the value of the unprinted or undyed fabric used does not exceed 50 % of the ex-works price of the product	
ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted, except for:	Manufacture from any other chapter, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party		
6115 to 6117	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted; gloves, mittens and mitts, knitted or crocheted; other made up clothing accessories, knitted or crocheted;	Manufacture from any other chapter except from Chapter 60, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party	.	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
		(3)	(4)
	knitted or crocheted parts of garments or of clothing accessories		
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for:	Manufacture from any other chapter, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party	
6213 to 6214	Handkerchiefs: shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted	Manufacture from any other chapter except from headings 5007, 5111 to 5113, 5208 to 5212, 5307 to 5311, 5407 to 5408, 5512 to 5516, 5801 to 5802, 5903, 5906 to 5907, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party	
ex Chapter 63	Other made-up textile articles: sets: worn clothing and worn textile articles: rags, except for:	Manufacture from any other chapter, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party	
6301 to 6304	Blankets and travelling rugs: bed linen, table linen, toilet linen and kitchen linen: curtains (including drapes) and interior, blinds: curtain or bed valances: other furnishing articles excluding those of heading 94.04	Manufacture from any other chapter, provided that the parts of these products are both cut to shape and sewn or otherwise assembled in a Party	Embroidering, provided that the value of the unembroidered products used does not exceed 50 % of the ex-works price of the product
6307	Other made up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
6308	Set consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries,	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However,	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
	embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials of any other heading	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any other heading	
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:  Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture from materials of any other heading	
		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any other heading	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any other heading	
Chapter 69	Ceramic products	Manufacture from materials of any other heading	
ex Chapter 70 7006 7007	Glass and glassware; except for:  Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials  Safety glass, consisting of toughened (tempered)	Manufacture from materials of any other heading	
		Manufacture from materials of any other heading, except from headings 7003 to 7005	
		Manufacture from materials of any other	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
7008	or laminated glass  Multiple-walled insulating units of glass	heading, except from headings 7003 to 7006  Manufacture from materials of any other heading, except from headings 7003 to 7006	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of any other heading, except from headings 7003 to 7006	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any other heading	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7102 to 7105	Worked precious or semi-precious stones (natural, synthetic or reconstructed), precious metals	Manufacture from any other sub-heading	
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110  or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110  or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
7107	Base metals clad with silver, not further worked than semi-manufactured	metals Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
7111	Base metals, silver or gold, clad with platinum, not further worked than	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
7116	semi-manufactured 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	% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 72	Iron and steel	Manufacture from materials of any other heading		
ex Chapter 73	Articles of iron or steel: except for:	Manufacture from materials of any other heading		
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7302	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), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7315	Chain and parts thereof,			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	(4)
7315.20	of iron or steel - Skid chain	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture from materials of any other heading	
Chapter 75	Nickel and articles thereof:	Manufacture from materials of any other heading	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture from materials of any other heading	
7602	Aluminium waste or scrap	Manufacture from materials of any other heading	
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any other heading	
Chapter 79	Zinc and articles thereof	Manufacture from materials of any other heading	
Chapter 80	Tin and articles thereof	Manufacture from materials of any other heading	
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any other heading	
8206	Tools of two or more of the headings 8202 to	Manufacture from materials of any other	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
8207	8205, put up in sets for retail sale	heading, except from headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8208	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 from materials of any other heading provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture from materials of any other heading provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any other heading	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)	
		(3)	(4)
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	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	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture from materials of any other heading, except from heading 8431	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	Manufacture from materials of any other heading, except from heading 8431	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture from materials of any other heading, except from heading 8431	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture from materials of any other heading, except from heading 8448	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8456 to 8465	Machine-tools and machines and their	Manufacture from materials of any other	Manufacture in which the value of all the materials

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
8469	parts and accessories of headings 8456 to 8465  Typewriters other than printers of heading 8443; word-processing machines	heading, except from heading 8466  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		used does not exceed 50 % of the ex-works price of the product
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, 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		
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	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	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	or	(4)
8501	sound recorders and reproducers, and parts and accessories of such articles: except for:  Electric motors and generators (excluding generating sets)	Manufacture from materials of any other heading, except from heading 8503		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture from materials of any other heading, except from headings 8501 and 8503		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535, 8536.10 to 8536.69 and 8536.90	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture from materials of any other heading, except from heading 8538		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8536.70	Connectors for optical fibres, optical fibre bundles or cables  - Plastic connectors  - Other	Manufacture from materials of any other heading  Manufacture from materials of any other heading		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture from materials of any other heading, except from heading 8538		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8542.31	Processors and			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
	controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Monolithic or hybrid integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other			
8542.32	Memories	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Monolithic or hybrid integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other			
8542.33	Amplifiers	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Monolithic or hybrid integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other			
8542.39	Other	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Monolithic or hybrid integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other			

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	% 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	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8548.10	Waste and scrap of	Manufacture in which the	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
8548.90	<p>primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators</p> <p>Other</p> <ul style="list-style-type: none"> <li>- Electronic micro assemblies</li> <li>- Other</li> </ul>	<p>value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any other heading</p> <p>Manufacture from materials of any other heading</p>		<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture from materials of any other heading		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture from materials of any other heading		Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	Manufacture from materials of any other heading		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or (4)
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	Manufacture from materials of any other heading	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
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, 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 from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any other heading, except from heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8714	Parts and accessories of vehicles of headings	Manufacture from materials of any other	Manufacture in which the value of all the materials

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)	(4)	
8715	8711 to 8713  Baby carriages and parts thereof	heading  Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	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 30 % of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9006	Photographic(other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9018	Instruments and	Manufacture from	Manufacture in which the	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)	(3)		(4)
9019	appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	materials of any other heading, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	value of all the materials used does not exceed 25 % of the ex-works price of the product	
9021	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
9022	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Manufacture from materials of any other heading, provided that 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	
Chapter 91	Clocks and watches and	Manufacture in which the		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3) or	(4)
	parts thereof	value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 92	Musical instruments: parts and accessories of such articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 93	Arms and ammunition: parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture: bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites: parts and accessories thereof; except for:	Manufacture from materials of any other heading	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4)
(1)	(2)	(3)	or
9503	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 from materials of any other heading, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any other heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture from materials of any other heading provided that the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any other heading	

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**Table**

**Chapter 39 Plastics and articles thereof**

390710, 390720, 390810, 391000, 392113, 392310, 392330, 392350, 392390, 392690

**Chapter 40 Rubber and articles thereof**

401699

**Chapter 42 Articles of leather: saddlery and harness: travel goods, handbags and similar containers: articles of animal gut (other than silk-worm gut)**

420211, 420212, 420221

**Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted**

610120, 610130, 610190, 610210, 610220, 610230, 610290, 610310, 610322, 610323, 610329, 610331, 610332, 610333, 610339, 610341, 610342, 610343, 610349, 610419, 610429, 610431, 610441, 610442, 610443, 610444, 610449, 610451, 610452, 610453, 610459, 610461, 610462, 610463, 610469, 610510, 610520, 610590, 610610, 610620, 610690, 610910, 610990, 611011, 611012, 611019, 611020, 611030, 611090, 611211, 611212, 611219, 611220, 611231, 611239, 611241, 611420, 611430, 611490

**Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted**

620111, 620112, 620113, 620119, 620191, 620192, 620193, 620199, 620211, 620212, 620213, 620219, 620291, 620292, 620293, 620299, 620311, 620312, 620319, 620322, 620323, 620329, 620331, 620332, 620333, 620339, 620341, 620343, 620349, 620411, 620412, 620413, 620419, 620421, 620422, 620423, 620429, 620431, 620432, 620433, 620439, 620441, 620442, 620443, 620444, 620449, 620451, 620452, 620453, 620459, 620461, 620462, 620463, 620469, 620520, 620530, 620590, 620610, 620620, 620630, 620640, 620690, 620711, 620719, 620721, 620722, 620729, 620791, 620799, 620811,

620819, 620821, 620822, 620829, 620891, 620892, 620899, 620920, 620930, 620990, 621010, 621020, 621030, 621040, 621050, 621111, 621112, 621120, 621132, 621139, 621142, 621143, 621149

**Chapter 64 Footwear, gaiters and the like; parts of such articles**

640299, 640399, 640411, 640610

**Chapter 70 Glass and glassware**

701590

**Chapter 71 Natural or cultural pearls, precious or semiprecious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

711719, 711790

**Chapter 73 Articles of iron or steel**

732393

**Chapter 81 Other base metals; cermets; articles thereof**

810990

**Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**

820730, 821300

**Chapter 83 Miscellaneous articles of base metal**

830230

**Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

840991, 841330, 841510, 841582, 841583, 841590, 842123, 842131, 842139, 842410,  
842420, 842490, 844399, 848790

**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**

850431, 851220, 851770, 852990, 853400, 853630, 853650, 853669, 853670, 853690,  
853929, 854091

**Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories  
thereof**

870990, 871499

**Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision,  
medical or surgical instruments and apparatus; parts and accessories thereof**

902690

**Chapter 91 Clocks and watches and parts thereof**

910111, 910119, 910121, 910129, 910191, 910199, 910211, 910212, 910219, 910229,  
910291, 910299, 910310, 910390, 910400, 910511, 910519, 910521, 910529, 910591,  
910599, 910610, 910690, 910700, 910811, 910812, 910819, 910820, 910890, 910910,  
910990, 911011, 911012, 911019, 911090, 911110, 911120, 911180, 911190, 911220,  
911290, 911310, 911320, 911390, 911410, 911430, 911440, 911490

**Chapter 96 Miscellaneous manufactured articles**

961610