



2023/2442

10.11.2023

**DECISION No 1/2023 OF THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL**

**of 29 June 2023**

**modifying Appendix 2 (List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status) and Appendix 2A (Addendum to the list of working and processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status) to Annex II (Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation) to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other [2023/2442]**

THE EU-CENTRAL AMERICA ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other, and in particular Article 345, paragraph 2(a)(iv) thereof and Article 36 of Annex II thereto,

Whereas:

- (1) Article 345, paragraph 2(a)(iv) of the Agreement establishing an Association between the European Union and its Member States, on the one hand, and Central America on the other (the 'Agreement') and Article 36 of Annex II to the Agreement provide that the Association Council may modify Appendix 2 and Appendix 2A to Annex II to the Agreement.
- (2) The current Appendix 2 and Appendix 2A to Annex II to the Agreement contain product-specific rules of origin that reflect the Harmonised Systems ('HS') 2012 and 2017.
- (3) Amendments were introduced on 1 January 2022 into the Nomenclature governed by the International Convention on the Harmonized Commodity Description and Coding System. The Parties to the Agreement (the 'Parties') have therefore agreed upon updating the product-specific rules of origin in the Agreement to reflect the HS 2022.
- (4) Because of the large number of products moving to HS headings 8524, 8529, 8549 and to HS sub-headings 8541.51 to 8541.59, it would be difficult to update the product-specific rules of origin without having complex rules. Therefore, the Parties agree that there should be a simpler and more flexible rule of origin for those products, which is 'Manufacture from materials of any heading, except that of the product', with an alternative rule in which the value of all the non-originating materials used does not exceed 50 % of the ex-works price of the product.
- (5) The transposition of rules of origin provided for HS heading 9620 (Monopods, bipods, tripods and similar articles) following the update of the HS 2017 led to the application of the product-specific rule of origin for those products following the rule of Chapter 96, which is a change of tariff classification, and the deletion of the alternative rule allowing for a percentage of non-originating materials to be used. The Parties have agreed to reintroduce the alternative rule which allows for the use of non-originating materials provided they do not exceed 50 % of the ex-works price of the product.
- (6) The Parties have agreed that in order to reflect the HS 2022 adjustments, it is necessary to adjust the tariff codes of the products of Chapters 61 and 62 within the annual quotas set out in Note 4 of Appendix 2A concerning the addendum to the list of working and processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status.
- (7) Appendix 2 and Note 4, paragraph 1(c) and (d) of Appendix 2A to Annex II to the Agreement should therefore be modified accordingly. Those modifications do not constitute substantive changes to the negotiated rules of origin set out in the Agreement,

HAS ADOPTED THIS DECISION:

*Article 1*

Appendix 2 to Annex II to the Agreement containing the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status is hereby replaced by the text set out in Annex 1 to this Decision.

*Article 2*

Note 4 of Appendix 2A to Annex II to the Agreement concerning the addendum to the list of working and processing required to be carried out on non-originating materials in order that the products of Chapters 61 and 62 within the annual country quotas can obtain originating status is hereby replaced by the text set out in Annex 2 to this Decision.

*Article 3*

This Decision shall enter into force 180 days after the date of its adoption.

Done at Brussels, 29 June 2023.

*For the Association Council*

*For the CA Party*

*For the EU Party*

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## ANNEX 1

## 'Appendix 2

## LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

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

HS code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 01	Live animals	All the animals of Chapter 01 are wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 01 and 02 used are wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 03 used are wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 04 used are wholly obtained	
0403	Yogurt; buttermilk, curdled milk and cream, 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 04 used are wholly obtained,</li> <li>— all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>— the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
0410	Insects and other edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapters 01 and 04 used are wholly obtained	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 05 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06 <sup>(1)</sup>	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture from materials of any heading, except that of the product	
Chapter 07 <sup>(2)</sup>	Edible vegetables and certain roots and tubers	Manufacture in which all the products of Chapter 07 are wholly obtained	

(1)	(2)	(3)	(4)
Chapter 08 <sup>(3)</sup>	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which: <ul style="list-style-type: none"> <li>— all the fruit and nuts are wholly obtained, and</li> <li>— the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul>	
ex Chapter 09 <sup>(4)</sup>	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 09 used are wholly obtained	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10 <sup>(5)</sup>	Cereals	Manufacture in which all the products of Chapter 10 are wholly obtained	
ex Chapter 11 <sup>(6)</sup>	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
1101	Wheat or meslin flour	Manufacture from materials of any heading, except that of the product	
ex 1102 and ex 1103	Corn flour, groats and meal of corn	Manufacture from materials of any heading, except that of the product, in which at least 50 % by weight of maize of heading 1005 is originating	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12 <sup>(7)</sup>	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	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  — Mucilages and thickeners, modified, derived from vegetable products  — Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14 <sup>(8)</sup>	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, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product in which all the vegetal materials of heading 1511 and 1513 used are wholly obtained	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:  — Fats from bones or waste  — Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506  Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503:  — Fats from bones or waste  — Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506  Manufacture in which all the materials of Chapter 02 used are wholly obtained	

(1)	(2)	(3)	(4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="316 465 501 495">— Solid fractions</li> <li data-bbox="316 607 416 636">— Other</li> </ul>	Manufacture from materials of any heading, including other materials of heading 1504  Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="316 1003 501 1032">— Solid fractions</li> <li data-bbox="316 1144 416 1173">— Other</li> </ul>	Manufacture from materials of any heading, including other materials of heading 1506  Manufacture in which all the materials of Chapter 02 used are wholly obtained	
1507 to 1510	<ul style="list-style-type: none"> <li data-bbox="316 1256 724 1368">— Soya oil, groundnut oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li data-bbox="316 1424 501 1453">— Solid fractions</li> <li data-bbox="316 1536 416 1565">— Other</li> </ul>	Manufacture from materials of any heading, except that of the product  Manufacture from other materials of headings 1507 to 1510  Manufacture in which all the vegetable materials used are wholly obtained	
1511	Palm oil and its fractions, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained	
1512	<ul style="list-style-type: none"> <li data-bbox="316 1765 724 1854">— Oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li data-bbox="316 1910 501 1939">— Solid fractions</li> <li data-bbox="316 2022 416 2051">— Other</li> </ul>	Manufacture from materials of any heading, except that of the product  Manufacture from other materials of heading 1512  Manufacture in which all the vegetable materials used are wholly obtained	

(1)	(2)	(3)	(4)
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained	
1514 to 1515	<ul style="list-style-type: none"> <li>— Tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of food-stuffs for human consumption</li> <li>— Solid fractions, except for that of jojoba oil</li> <li>— Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1514 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p>	
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapter 02 used are wholly obtained, and</li> <li>— all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used</li> </ul>	
1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapters 02 and 04 used are wholly obtained, and</li> <li>— all the vegetable materials used are wholly obtained. However, materials of headings 1507 and 1508 may be used</li> </ul>	
Chapter 16 (*)	Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from animals of Chapter 01, and/or</li> <li>— in which all the materials of Chapter 03 used are wholly obtained</li> </ul>	
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which all the materials of Chapter 17 used are wholly obtained	

(1)	(2)	(3)	(4)
1702	<p>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:</p> <ul style="list-style-type: none"> <li>— Chemically-pure maltose and fructose</li> <li>— Other sugars in solid form, containing added flavouring or colouring matter</li> <li>— Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which all the materials of Chapter 17 used are wholly obtained</p> <p>Manufacture in which all the materials used are originating</p>	
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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:</p> <p>— Malt extract</p> <p>— Other</p>	<p>— Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1902	<p>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:</p> <p>— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <p>— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</p> <p>— all the materials of Chapters 02 and 03 used are wholly obtained</p>	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	

(1)	(2)	(3)	(4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except those of headings 1006 and 1806,</li> <li>— in which all the materials of Chapter 11 are originating, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the vegetables, fruit or nuts used are wholly obtained. However, black split beans of heading ex 0713 may be used	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
ex 2008	<ul style="list-style-type: none"> <li>— Nuts, not containing added sugar or spirits</li>   <li>— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li>   <li>— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	<p>Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading in which the value of all non originating materials of heading 1202 used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the coffee of heading 0901 used is wholly obtained</li> </ul>	
2103	<p>Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>— Sauces and preparations therefore; mixed condiments and mixed seasonings</li>   <li>— Mustard flour and meal and prepared mustard</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	

(1)	(2)	(3)	(4)
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	
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, nut or vegetable juices of heading 2009	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except heading 1005, 1007, 1703, 2207 or 2208, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	

(1)	(2)	(3)	(4)
2208	<p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:</p> <p>— Rum and other spirits obtained by distilling fermented sugar-cane products:</p> <p>— Other</p>	<p>Manufacture from materials of any heading, except that of the product and heading 1703 or 2207</p> <p>Manufacture:</p> <p>— from materials of any heading, except heading 2207 or 2208, and</p> <p>— in which all the grapes or materials derived from grapes used are wholly obtained</p>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 02 and 03 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the vegetable materials used are wholly obtained	
ex 2308	Other	Manufacture in which all the vegetable materials used are wholly obtained	

(1)	(2)	(3)	(4)
2309	Preparations of a kind used in animal feeding:  — Dog or cat food, put up for retail sale          — Other	Manufacture in which: — the value of all cereals of Chapter 10 used does not exceed 50 % of the ex-works price of the product, and — sugar, molasses, meat or milk used are originating, and — all the materials of Chapter 03 used are wholly obtained   Manufacture in which: — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 03 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body; except for:	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 in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
2404.11	Products intended for inhalation without combustion containing tobacco or reconstituted tobacco	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2404.12	Products intended for inhalation without combustion containing nicotine	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
2404.19	Products intended for inhalation without combustion: — Containing tobacco substitutes — Other	Manufacture in which all the materials of Chapter 24 used are wholly obtained Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2404.91	Other nicotine containing products intended for the intake of nicotine into the human body for oral application	Manufacture — from materials of any heading except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2404.92	Other nicotine containing products intended for the intake of nicotine into the human body for transdermal application	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
2404.99	Other nicotine containing products intended for the intake of nicotine into the human body other than inhalation without combustion, oral or transdermal application	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	

(1)	(2)	(3)	(4)
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(10)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(14)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(15)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(16)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	<ul style="list-style-type: none"> <li>— Mercury compounds of internal ethers and their halogenated, sulpho-nated, nitrated or nitrosated derivatives</li> <li>— Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic mercury compounds</li> <li>— Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials</li> </ul>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(17)</sup> or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(18)</sup> or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	<p>— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3)	(4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3001	Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Manufacture from materials of any heading	

(1)	(2)	(3)	(4)
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified:</p> <p>— Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p> <p>— Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes</p> <p>— Other heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading except that of the product. However, materials of the same heading as the product may be used provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

(1)	(2)	(3)	(4)
	<ul style="list-style-type: none"> <li>— Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</li>   <li>— Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</li> </ul>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006)	Manufacture from materials of any heading, except that of the product and heading 3003	
ex 3006	<ul style="list-style-type: none"> <li>— Waste pharmaceuticals specified in note 4(k) to this Chapter</li> <li>— Sterile surgical or dental adhesion barriers, whether or not absorbable:</li>   <li>— made of plastics</li>   <li>— made of fabrics</li>   <li>— Appliances identifiable for ostomy use</li> </ul>	<p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from <sup>(19)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	(4)
3006.93	<p>Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses:</p> <ul style="list-style-type: none"> <li>— If made of sugar</li>   <li>— If made of starch or other foodstuff; or if in liquid form for oral intake;</li>   <li>— If kits containing medicaments</li>   <li>— If containing other chemicals</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17, except of materials from subheading 1702 30, used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except that of the product and heading 3003</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 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	(4)
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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(20)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>(21)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  — Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>— Starch ethers and esters</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <p>— Instant print film for colour photography, in packs</p>	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
	— Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % 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 heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	<p>— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</p> <p>— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % 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	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	<p>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:</p> <p>— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3816	Dolomite ramming mix	Manufacture from materials of any heading, except that of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	<p>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 3006; certified reference materials; except:</p> <p>— For malaria</p> <p>— For blood-grouping reagents</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <p>— Industrial monocarboxylic fatty acids, acid oils from refining</p> <p>— Industrial fatty alcohols</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p>	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		

(1)	(2)	(3)	(4)
	<ul style="list-style-type: none"> <li>— The following of this heading:               <ul style="list-style-type: none"> <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 2905</li> <li>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; 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 Dippels 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> </li> <li>— Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacturing in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

(1)	(2)	(3)	(4)
3827	Mixtures containing halogenated derivatives of methane, ethane or propane, 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	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <p>— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(23)</sup></p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(24)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(25)</sup></p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
3916 to 3919	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that 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
3920 <sup>(26)</sup>	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3921 to 3926	Articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:  — Retreaded pneumatic, solid or cushion tyres, of rubber  — Other	Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	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 heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	

(1)	(2)	(3)	(4)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:  — Plates, crosses and similar forms  — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	(4)
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
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 or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:  — Sanded or end-jointed  — Beadings and mouldings	Sanding or end-jointing  Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood  — Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	

(1)	(2)	(3)	(4)
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48 <sup>(27)</sup>	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	<p>Calendars of any kind, printed, including calendar blocks:</p> <p>— Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard</p> <p>— Other</p>	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the 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 heading, except those of headings 4909 and 4911</p>	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

(1)	(2)	(3)	(4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(28)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— other 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>	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(29)</sup>  Manufacture from <sup>(30)</sup> : <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  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % 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 heading, except that of the product	

(1)	(2)	(3)	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(31)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(32)</sup>  Manufacture from <sup>(33)</sup> : <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  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(34)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(35)</sup>  Manufacture from <sup>(36)</sup> : <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  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(37)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(38)</sup>  Manufacture from <sup>(39)</sup> : <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— jute 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  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>(40)</sup> : <ul style="list-style-type: none"> <li>— raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>	
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>	Manufacture from single yarn <sup>(41)</sup>  Manufacture from <sup>(42)</sup> : <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  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	(4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>(43)</sup> : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:  — Incorporating rubber thread  — Other	Manufacture from single yarn <sup>(44)</sup>  Manufacture from <sup>(45)</sup> : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(46)</sup> : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	

(1)	(2)	(3)	(4)
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p> <p>— Other</p>	<p>Manufacture from <sup>(47)</sup>:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading 5402,</p> <p>— polypropylene fibres of heading 5503 or 5506, or</p> <p>— polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from <sup>(48)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres made from casein, or</p> <p>— chemical materials or textile pulp</p>	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from <sup>(49)</sup>:</p> <p>— natural fibres, not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	



(1)	(2)	(3)	(4)
	— Other	Manufacture from <sup>(54)</sup> : — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning  Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:  — Combined with rubber thread  — Other	Manufacture from single yarn <sup>(55)</sup>  Manufacture from <sup>(56)</sup> : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	(4)
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:  — Containing not more than 90 % by weight of textile materials  — Other	Manufacture from yarn  Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(57)</sup>	

(1)	(2)	(3)	(4)
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> <li>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>— Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from <sup>(58)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> <li>— Knitted or crocheted fabrics</li> <li>— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>— Other</li> </ul>	<p>Manufacture from <sup>(59)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	

(1)	(2)	(3)	(4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:</p> <p>— Incandescent gas mantles, impregnated</p> <p>— Other</p>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <p>— Polishing discs or rings other than of felt of heading 5911</p> <p>— Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from <sup>(60)</sup>:</p> <p>— coir yarn,</p> <p>— the following materials:</p> <p>— yarn of polytetrafluoroethylene <sup>(61)</sup></p> <p>— yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</p> <p>— yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</p>	

(1)	(2)	(3)	(4)
	<p>— Other</p>	<ul style="list-style-type: none"> <li>— monofil of polytetrafluoroethylene <sup>(62)</sup>,</li> <li>— yarn of synthetic textile fibres of poly(p-phenylene terephthalamide),</li> <li>— glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(63)</sup>,</li> <li>— copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(64)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from <sup>(65)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>	
Chapter 61 <sup>(66)</sup>	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p>	<p>Manufacture from yarn <sup>(67)</sup> <sup>(68)</sup></p>	

(1)	(2)	(3)	(4)
	— Other	Manufacture from <sup>(69)</sup> : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
ex Chapter 62 <sup>(70)</sup>	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>(71)</sup> <sup>(72)</sup>	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>(73)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(74)</sup>	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(75)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(76)</sup>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  — Embroidered	Manufacture from unbleached single yarn <sup>(77)</sup> <sup>(78)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(79)</sup>	

(1)	(2)	(3)	(4)
	— Other	<p>Manufacture from unbleached single yarn <sup>(80)</sup> <sup>(81)</sup></p> <p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture from yarn <sup>(82)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(83)</sup></p> <p>Manufacture from yarn <sup>(84)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(85)</sup></p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(86)</sup></p>	

(1)	(2)	(3)	(4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	<p>— Of felt, of nonwovens</p> <p>— Other:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from <sup>(87)</sup>:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn <sup>(88)</sup> <sup>(89)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn <sup>(90)</sup> <sup>(91)</sup></p>	
6305	Sacks and bags, of a kind used for the packing of goods	<p>Manufacture from <sup>(92)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
6306	<p>Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods:</p> <p>— Of nonwovens</p> <p>— Other</p>	<p>Manufacture from <sup>(93)</sup> <sup>(94)</sup>:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn <sup>(95)</sup> <sup>(96)</sup></p>	

(1)	(2)	(3)	(4)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
6401	<p>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes</p> <p>— with customs value above 10 EUR</p> <p>— with customs value of 10 EUR or less</p>	<p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture from materials of any heading, except that of the product and uppers of heading 6406</p>	
6402	<p>Other footwear with outer soles and uppers of rubber or plastics</p> <p>— with customs value above 8 EUR</p> <p>— with customs value of 8 EUR or less</p>	<p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture from materials of any heading, except that of the product and uppers of heading 6406</p>	
6403	<p>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather</p> <p>— with customs value above 24 EUR</p> <p>— with customs value of 24 EUR or less</p>	<p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture from materials of any heading, except that of the product and uppers of heading 6406</p>	

(1)	(2)	(3)	(4)
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials  — with customs value above 13 EUR  — with customs value of 13 EUR or less	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406  Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6405	Other footwear  — with customs value above 9 EUR  — with customs value of 9 EUR or less	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406  Manufacture from materials of any heading, except that of the product and uppers of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (*)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
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 heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6802	Marble, travertine and alabaster	Manufacture from materials of any heading, except that of the product and heading 2515	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	<p>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p> <ul style="list-style-type: none"> <li>— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(98)</sup></li> <li>— Other</li> </ul>	<p>Manufacture from non-coated glass-plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p>	

(1)	(2)	(3)	(4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex 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 heading, except that of the product	

(1)	(2)	(3)	(4)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:  — Unwrought          — Semi-manufactured 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  Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product  or  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218 91 and ex 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224 10	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

(1)	(2)	(3)	(4)
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 heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:  — Refined copper  — Copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product  Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufacture from materials of any heading, except that of the product.	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture:  — from materials of any heading, except that of the product, and  — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
7601	Unwrought aluminium	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> or <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
7607 <sup>(9)</sup>	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606	
7610 and 7614	Aluminium structures (excluding prefabricated buildings of heading 9406 ) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures; Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead: <ul style="list-style-type: none"> <li>— Refined lead</li> <li>— Other</li> </ul>	Manufacture from “bullion” or “work” lead  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <p>— Other base metals, wrought; articles thereof</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of 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	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

(1)	(2)	(3)	(4)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> <li>— Road rollers</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
	— Other	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>— the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and</p> <p>— the thread-tension, crochet and zig-zag mechanisms used are originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8456	Water-jet cutting machines	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product and heading 8466, and</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 8466	Parts of water-jet cutting machines	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product and heading 8456 , and</li> <li>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8470 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8485	Machines for additive manufacturing: <ul style="list-style-type: none"> <li>— By paper pulp, paper, or paperboard deposit</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
	<ul style="list-style-type: none"> <li>— By metal deposit</li> <li>— By wood, cork, bone, hard rubber, hard plastics or similar hard materials deposit</li> <li>— Parts and accessories of machines for additive manufacturing by metal, metal carbides or cermets deposit</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex 8486	<ul style="list-style-type: none"> <li>— Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof</li> <li>— Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof</li> <li>— Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof</li> <li>— Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</li> <li>— Moulds, injection or compression types</li> <li>— Lifting, handing, loading or unloading machinery</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	(4)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8507	Electric accumulators, including separators therefore, whether or not rectangular (including square)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers hair curlers, curling tong heaters) and hand-dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product. However, other materials of the same heading may be used, provided that their total value does not exceed 20 % of the ex works price of the product.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8519	Sound recording and sound reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	<ul style="list-style-type: none"> <li>— Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> <li>— Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> <li>— Matrices and masters for the production of discs, but excluding products of Chapter 37</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
	<ul style="list-style-type: none"> <li>— Proximity cards and “smart cards” with two or more electronic integrated circuits</li>   <li>— “Smart cards” with one electronic integrated circuit</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8524	Flat panel display modules, whether or not incorporating touch-sensitive screen	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525	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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	<ul style="list-style-type: none"> <li>— Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</li> <li>— Other 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</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	(4)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	<ul style="list-style-type: none"> <li>— Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V</li> <li>— Connectors for optical fibres, optical fibre bundles or cables:</li> <li>— of plastics</li> <li>— of ceramics</li> <li>— of copper</li> </ul>	Manufacture from materials of any heading, except that of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product  Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % 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 heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



(1)	(2)	(3)	(4)
	— Others	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544 <sup>(100)</sup>	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
8548	<p>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:</p> <ul style="list-style-type: none"> <li>— Electronic microassemblies</li>   <li>— Others</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8549	Electrical and electronic waste and scrap	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
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: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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 heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8806	Unmanned aircraft with television cameras, digital cameras or video camera recorders	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <p>— Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	(4)
ex 9021	<p>Materials for orthopaedic or fracture appliances and for dental fitting:</p> <ul style="list-style-type: none"> <li>— Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper</li> <li>— Threaded articles and non-threaded articles of iron or steel, excluding coach screws, wood screws, screw hooks and screw rings, spring washers and other lock washers, rivets</li> <li>— Articles of titanium</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product.</p>	
9024	<p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9025	<p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9026	<p>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

(1)	(2)	(3)	(4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	<p>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</p> <p>— Parts and accessories</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	(4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	(4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	

(1)	(2)	(3)	(4)
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; luminaires 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 heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> <li>— the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>— all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Luminaires 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 from materials of any heading except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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	

(1)	(2)	(3)	(4)
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds	Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from “worked” carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided 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: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	(4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, materials of subheading 9608 91 or 9608 99 may be used	
9609	Pencils (other than pencils of heading 9608), crayons, pencils leads pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9620	Monopods, bipods, tripods and similar articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

- (<sup>1</sup>) See introductory Note 8.
- (<sup>2</sup>) See introductory Note 8.
- (<sup>3</sup>) See introductory Note 8.
- (<sup>4</sup>) See introductory Note 8.
- (<sup>5</sup>) See introductory Note 8.
- (<sup>6</sup>) See introductory Note 8.
- (<sup>7</sup>) See introductory Note 8.
- (<sup>8</sup>) See introductory Note 8.
- (<sup>9</sup>) See Note 1 in Appendix 2A for heading ex 1604.
- (<sup>10</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>11</sup>) For the special conditions relating to “specific processes”, see Introductory Note 7.2.
- (<sup>12</sup>) For the special conditions relating to “specific processes”, see Introductory Note 7.2.
- (<sup>13</sup>) For the special conditions relating to “specific processes”, see Introductory Note 7.2.
- (<sup>14</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>15</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>16</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>17</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>18</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>19</sup>) For special conditions relating to products made of a mixture of textile materials, see introductory Note 5.
- (<sup>20</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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (<sup>21</sup>) A “group” is regarded as any part of the heading separated from the rest by a semicolon.
- (<sup>22</sup>) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.
- (<sup>23</sup>) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (<sup>24</sup>) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (<sup>25</sup>) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (<sup>26</sup>) See Note 2 in Appendix 2A for heading 3920.
- (<sup>27</sup>) See Note 3 in Appendix 2 A for headings 4810, ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823.
- (<sup>28</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>29</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>30</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>31</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>32</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>33</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>34</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>35</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>36</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>37</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>38</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>39</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>40</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>41</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>42</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>43</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>44</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>45</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>46</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>47</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>48</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>49</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>50</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>51</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>52</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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- <sup>(58)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(59)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(60)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(61)</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- <sup>(62)</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- <sup>(63)</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- <sup>(64)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(65)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(66)</sup> See Note 4 in Appendix 2A for specific subheadings of Chapter 61.
- <sup>(67)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(68)</sup> See Introductory Note 6.
- <sup>(69)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(70)</sup> See Note 4 in Appendix 2A for specific subheadings of Chapter 62.
- <sup>(71)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(72)</sup> See Introductory Note 6.
- <sup>(73)</sup> See Introductory Note 6.
- <sup>(74)</sup> See Introductory Note 6.
- <sup>(75)</sup> See Introductory Note 6.
- <sup>(76)</sup> See Introductory Note 6.
- <sup>(77)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(78)</sup> See Introductory Note 6.
- <sup>(79)</sup> See Introductory Note 6.
- <sup>(80)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(81)</sup> See Introductory Note 6.
- <sup>(82)</sup> See Introductory Note 6.
- <sup>(83)</sup> See Introductory Note 6.
- <sup>(84)</sup> See Introductory Note 6.
- <sup>(85)</sup> See Introductory Note 6.
- <sup>(86)</sup> See Introductory Note 6.
- <sup>(87)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(88)</sup> See Introductory Note 6.
- <sup>(89)</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- <sup>(90)</sup> See Introductory Note 6.
- <sup>(91)</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- <sup>(92)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(93)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(94)</sup> See Introductory Note 6.
- <sup>(95)</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- <sup>(96)</sup> See Introductory Note 6.
- <sup>(97)</sup> See Introductory Note 6.
- <sup>(98)</sup> SEMII – Semiconductor Equipment and Materials Institute Incorporated.
- <sup>(99)</sup> See Note 5 in Appendix 2A for subheading 7607.20.
- <sup>(100)</sup> See Note 6 in Appendix 2A for subheadings 8544 30, 8544 42, 8544 49, and 8544 60'.
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NOTE 4

1. The following rules shall confer origin for products of Chapters 61 and 62 within the following annual quotas per country:

- (a) For products of heading 6115 (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:

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units (pairs)
Costa Rica	4 000 000
El Salvador	2 500 000
Honduras	7 000 000
Panama	1 500 000

- (b) For products of Chapters 61 and 62 specified in this sub-paragraph and in sub-paragraphs (c) and (d):

Manufacture from materials of any heading except that of the product

This rule shall confer origin to goods exported from Central America to the European Union within the following annual quotas per country:

Country	Units					
	Year 1 (entry into force)	Year 2	Year 3	Year 4	Year 5	From year 6
Costa Rica	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
El Salvador	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
Guatemala	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
Honduras	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
Nicaragua	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500
Panama	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
Total	90 000 000	97 900 000	105 800 000	113 700 000	121 600 000	129 500 000

(c) The quantities indicated under paragraph 1(b) above will be distributed as stated in the following tables below for Costa Rica, Guatemala, Honduras and Panama:

COSTA RICA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6103 43	200 000	218 000	236 000	254 000	272 000	290 000
6105 10	600 000	654 000	708 000	762 000	816 000	870 000
6105 90	120 000	130 800	141 600	152 400	163 200	174 000
6106 10	450 000	490 500	531 000	571 500	612 000	652 500
6107 11	235 000	256 150	277 300	298 450	319 600	340 750
6107 19	70 000	76 300	82 600	88 900	95 200	101 500
6108 21	47 000	51 230	55 460	59 690	63 920	68 150
6108 22	25 000	27 250	29 500	31 750	34 000	36 250
6109 10	1 860 000	2 027 400	2 194 800	2 362 200	2 529 600	2 697 000
6111 20	200 000	218 000	236 000	254 000	272 000	290 000
6112 41	50 000	54 500	59 000	63 500	68 000	72 500
6114 30	30 000	32 700	35 400	38 100	40 800	43 500
6117 80	20 000	21 800	23 600	25 400	27 200	29 000
ex 6201 40 <sup>(101)</sup>	8 000	8 720	9 440	10 160	10 880	11 600
ex 6202 40 <sup>(102)</sup>	15 000	16 350	17 700	19 050	20 400	21 750
6203 11	350 000	381 500	413 000	444 500	476 000	507 500
6203 12	350 000	381 500	413 000	444 500	476 000	507 500
6203 31	175 000	190 750	206 500	222 250	238 000	253 750
6203 33	265 000	288 850	312 700	336 550	360 400	384 250
6203 41	500 000	545 000	590 000	635 000	680 000	725 000

COSTA RICA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6203 43	520 000	566 800	613 600	660 400	707 200	754 000
6204 31	175 000	190 750	206 500	222 250	238 000	253 750
6204 33	165 000	179 850	194 700	209 550	224 400	239 250
6204 53	30 000	32 700	35 400	38 100	40 800	43 500
6204 61	70 000	76 300	82 600	88 900	95 200	101 500
6204 63	280 000	305 200	330 400	355 600	380 800	406 000
6211 33	45 000	49 050	53 100	57 150	61 200	65 250
6211 43	45 000	49 050	53 100	57 150	61 200	65 250
6212 10	100 000	109 000	118 000	127 000	136 000	145 000

<sup>(101)</sup> Ex 6201 40 : Overcoats, raincoats, car coats, capes, cloaks and similar articles of man made fibres

<sup>(102)</sup> Ex 6202 40 : Overcoats, raincoats, car coats, capes, cloaks and similar articles of man made fibres

GUATEMALA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	7 000 000	7 630 000	8 260 000	8 890 000	9 520 000	10 150 000
6104 62	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500
6105 20	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6203 42	1 050 000	1 144 500	1 239 000	1 333 500	1 428 000	1 522 500
6203 43	700 000	763 000	826 000	889 000	952 000	1 015 000
6204 62	700 000	763 000	826 000	889 000	952 000	1 015 000

HONDURAS						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	54 750 000	59 130 000	63 510 000	67 890 000	72 270 000	76 650 000
6205 20	11 000 000	11 880 000	12 760 000	13 640 000	14 520 000	15 400 000
6205 30	13 750 000	14 850 000	15 950 000	17 050 000	18 150 000	19 250 000
6205 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6206 30	10 000 000	10 800 000	11 600 000	12 400 000	13 200 000	14 000 000
6206 40	13 000 000	14 040 000	15 080 000	16 120 000	17 160 000	18 200 000
6206 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6212 10	5 000 000	5 400 000	5 800 000	6 200 000	6 600 000	7 000 000

PANAMA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year	3 500 000	3 815 000	4 130 000	4 445 000	4 760 000	5 075 000
6103 22	40 000	43 600	47 200	50 800	54 400	58 000
6104 22	40 000	43 600	47 200	50 800	54 400	58 000
6106 10	140 000	152 600	165 200	177 800	190 400	203 000
6108 21	770 000	839 300	908 600	977 900	1 047 200	1 116 500
6109 10	1 100 000	1 199 000	1 298 000	1 397 000	1 496 000	1 595 000
6110 20	800 000	872 000	944 000	1 016 000	1 088 000	1 160 000
6111 20	50 000	54 500	59 000	63 500	68 000	72 500
6203 22	10 000	10 900	11 800	12 700	13 600	14 500
6203 42	200 000	218 000	236 000	254 000	272 000	290 000
6203 43	100 000	109 000	118 000	127 000	136 000	145 000

PANAMA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6205 20	100 000	109 000	118 000	127 000	136 000	145 000
6206 30	100 000	109 000	118 000	127 000	136 000	145 000
6209 20	50 000	54 500	59 000	63 500	68 000	72 500

At the request of a Republic of the CA Party and when an agreement is reached with the EU Party, the yearly quantities assigned to each subheading of Chapters 61 and 62 indicated may be modified.

- (d) The quantities indicated under paragraph 1(b) above will be distributed for El Salvador and Nicaragua as stated in the following tables below. El Salvador and Nicaragua may distribute these quantities between the subheadings indicated in the following tables within the caps indicated therein for each individual subheading.

EL SALVADOR						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	9 000 000	10 157 500	11 315 000	12 472 500	13 630 000	14 787 500
6102 20	495 000	534 600	574 200	613 800	653 400	693 000
6102 30	770 000	831 600	893 200	954 800	1 016 400	1 078 000
6104 22	220 000	237 600	255 200	272 800	290 400	308 000
6104 42	220 000	237 600	255 200	272 800	290 400	308 000
6104 43	440 000	475 200	510 400	545 600	580 800	616 000
6104 44	220 000	237 600	255 200	272 800	290 400	308 000
6104 62	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000
6104 63	330 000	356 400	382 800	409 200	435 600	462 000
6202 30	440 000	475 200	510 400	545 600	580 800	616 000
6202 40	880 000	950 400	1 020 800	1 091 200	1 161 600	1 232 000

## EL SALVADOR

HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6203 42	550 000	594 000	638 000	682 000	726 000	770 000
6205 20	825 000	891 000	957 000	1 023 000	1 089 000	1 155 000
6205 30	1 100 000	1 188 000	1 276 000	1 364 000	1 452 000	1 540 000
6207 11	550 000	594 000	638 000	682 000	726 000	770 000
6207 19	440 000	475 200	510 400	545 600	580 800	616 000
6207 21	800 000	864 000	928 000	992 000	1 056 000	1 120 000
6207 22	550 000	594 000	638 000	682 000	726 000	770 000
6207 91	385 000	415 800	446 600	477 400	508 200	539 000
6207 99	220 000	237 600	255 200	272 800	290 400	308 000
6208 21	220 000	237 600	255 200	272 800	290 400	308 000
6208 22	440 000	475 200	510 400	545 600	580 800	616 000
6208 91	660 000	712 800	765 600	818 400	871 200	924 000
6208 92	275 000	297 000	319 000	341 000	363 000	385 000
6212 10	990 000	1 069 200	1 148 400	1 227 600	1 306 800	1 386 000

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
Total Units per year (global quota per year, caps per subheading)	8 750 000	9 537 500	10 325 000	11 112 500	11 900 000	12 687 500
6104 23	50 000	54 000	58 000	62 000	66 000	70 000
6104 42	195 000	210 600	226 200	241 800	257 400	273 000
6104 43	75 000	81 000	87 000	93 000	99 000	105 000
6104 53	30 000	32 400	34 800	37 200	39 600	42 000
6104 63	300 000	324 000	348 000	372 000	396 000	420 000
6105 10	770 000	831 600	893 200	954 800	1 016 400	1 078 000
6106 10	590 000	637 200	684 400	731 600	778 800	826 000
6106 20	400 000	432 000	464 000	496 000	528 000	560 000
6107 11	3 590 000	3 877 200	4 164 400	4 451 600	4 738 800	5 026 000
6107 12	530 000	572 400	614 800	657 200	699 600	742 000
6108 22	2 780 000	3 002 400	3 224 800	3 447 200	3 669 600	3 892 000
6109 10	3 890 000	4 201 200	4 512 400	4 823 600	5 134 800	5 446 000
6109 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 23	50 000	54 000	58 000	62 000	66 000	70 000
6203 42	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000
6203 43	470 000	507 600	545 200	582 800	620 400	658 000
6204 43	245 000	264 600	284 200	303 800	323 400	343 000

NICARAGUA						
HS	Year 1	Year 2	Year 3	Year 4	Year 5	From year 6
6204 44	140 000	151 200	162 400	173 600	184 800	196 000
6204 62	1 370 000	1 479 600	1 589 200	1 698 800	1 808 400	1 918 000
6204 63	350 000	378 000	406 000	434 000	462 000	490 000
6205 20	330 000	356 400	382 800	409 200	435 600	462 000
6207 11	365 000	394 200	423 400	452 600	481 800	511 000
6207 19	55 000	59 400	63 800	68 200	72 600	77 000
6207 21	95 000	102 600	110 200	117 800	125 400	133 000
6207 22	20 000	21 600	23 200	24 800	26 400	28 000
6207 91	160 000	172 800	185 600	198 400	211 200	224 000
6208 21	100 000	108 000	116 000	124 000	132 000	140 000
6208 22	90 000	97 200	104 400	111 600	118 800	126 000
6208 91	10 000	10 800	11 600	12 400	13 200	14 000
6208 92	10 000	10 800	11 600	12 400	13 200	14 000
6212 10	30 000	32 400	34 800	37 200	39 600	42 000
6212 20	500 000	540 000	580 000	620 000	660 000	700 000
6212 30	20 000	21 600	23 200	24 800	26 400	28 000
6212 90	1 000 000	1 080 000	1 160 000	1 240 000	1 320 000	1 400 000

2. After the period of five years referred to in paragraph 1(b), the Parties shall review the system of quotas, with respect in particular to the quantities and their distribution. The Parties shall assess the feasibility of agreeing on an annual increase rate for subsequent years as well as its distribution between the products of Chapters 61 and 62.’