

DECISION No 2/97 OF THE ACP-EC COUNCIL OF MINISTERS

of 24 April 1997

amending Protocol 1 to the fourth ACP-EC Convention of Lomé to take account of changes to the harmonized commodity description and coding system and the adoption of rules of origin for petroleum products

(97/536/EC)

THE ACP-EC COUNCIL OF MINISTERS,

Having regard to the fourth ACP-EC Convention of Lomé signed at Lomé on 15 December 1989, and in particular Article 34 of Protocol 1 thereto,

Whereas Annex II to the said Protocol lists working or processing to be carried out on non-originating materials in order that the product manufactured can obtain originating status;

Whereas the list of working or processing is based on the product descriptions and codes used in the harmonized commodity description and coding system (the 'Harmonized System'); whereas changes to the harmonized system applying with effect from 1 January 1996 should be incorporated in the said Annex II;

Whereas Article 33 of Protocol 1 provides for the temporary exclusion of petroleum products from the scope of the Protocol;

Whereas it is therefore desirable to define the conditions upon which petroleum products may acquire originating status for the purposes of the fourth ACP-EC Convention;

Whereas a number of linguistic adjustments are also required in order to take account of the accession to the European Union of new Member States,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 1 to the fourth ACP-EC Convention of Lomé is hereby amended as follows:

1. Article 33 shall be repealed.
2. The following terms shall be added to Articles 13 and 14:

'ANNETTU JÄLKIKÄTEEN'
'UTFÄRDAT I EFTERHAND' (Article 13)
'KAKSOISKAPPALE' (Article 14).
3. Annex I shall be supplemented by the Note 8 which is set out in Annex I to this Decision.
4. Annex II shall be replaced by the Annex II set out in Annex II to this Decision.
5. Annex VIII shall be repealed.

Article 2

This Decision shall enter into force on the day on which it is adopted.

It shall apply with effect from 1 January 1996.

Done at Luxembourg, 24 April 1997.

For the ACP-EC Council of Ministers

The President

RABUKA

ANNEX I

Note 8⁽¹⁾:8.1. *Appendix 1*

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process⁽²⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

8.2. *Appendix 2*

For the purposes of heading Nos 2710 to 2712, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process⁽²⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

- 8.3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

⁽¹⁾ This example is given solely for the purposes of explanation. It has no legal force.

⁽²⁾ See additional explanatory note 4 (b) to Chapter 27 of the combined nomenclature.

ANNEX II

'ANNEX II

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

HS-heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
ex Chapter 4	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 4 used must be wholly obtained
0403	Buttermilk, curdled milk and cream, yoghurt, 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"> – all the materials of Chapter 4 used must be wholly obtained, – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 5	Products of animal origin, not elsewhere specified or included except for	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs, hogs or boars bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 6	Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 6 used must be wholly obtained,

(1)	(2)	(3)
		<ul style="list-style-type: none"> – the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> – all the fruit and nuts used must be wholly obtained; – the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
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	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	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 No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit industrial or medicinal plants, straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac, natural gums, resins, gum-resins and oleoresins (for example balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
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: <ul style="list-style-type: none"> <li data-bbox="529 479 931 533">– mucilages and thickeners, modified, derived from vegetable products, <li data-bbox="529 568 613 595">– 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	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: <ul style="list-style-type: none"> <li data-bbox="529 1167 805 1193">– fats from bones or waste, <li data-bbox="529 1301 613 1328">– other 	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503: <ul style="list-style-type: none"> <li data-bbox="529 1547 805 1574">– fats from bones of waste, <li data-bbox="529 1682 613 1709">– other 	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1504	Fats and oils and their fractions of fish or marine mammals, whether or not refined, but not chemically modified <ul style="list-style-type: none"> <li data-bbox="529 1901 696 1928">– solid fractions, <li data-bbox="529 2013 613 2040">– other 	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained

(1)	(2)	(3)
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	<p>Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> – solid fractions, – other 	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> – soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtie wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – solid fractions, except for that of jojoba oil, – other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading Nos 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p>
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized whether or not refined but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials of Chapter 2 used must be wholly obtained, – all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used
1517	Margarine, edible mixtures or preparations of animal or vegetable 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 No 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials of Chapters 2 and 4 used must be wholly obtained, – all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3)
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"> — chemically pure maltose and fructose, — other sugars in solid form, flavoured or coloured, — other 	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>
ex 1703	Molasses resulting from the extraction or refining of sugar flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1901	<p>Malt extract; food preparations of flour, 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 heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> — malt extract, — other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)
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> <ul style="list-style-type: none"> – containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs – containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> – all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, – all the materials of Chapters 2 and 3 used must be wholly obtained
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials not classified within heading No 1806, – in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained, – in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants, except for	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit nuts, fruit-peel and other parts of plants preserved by sugar (drained glace or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 2008	<ul style="list-style-type: none"> – nuts, not containing added sugar or spirits – peanut butter; mixtures based on cereals; palm hearts; maize (corn) – other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2101	Extracts, essences and concentrates, of coffee, tea mate roasted chicory and other coffee substitutes	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – all the chicory used must be wholly obtained
2103	Sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard: <ul style="list-style-type: none"> – sauces and preparations therefor, mixed condiments and mixed seasonings, – mustard flour and meal and prepared mustard 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005

(1)	(2)	(3)
2106	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – all the grapes or any material derived from grapes used must be wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, – the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, – any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> – from materials not classified within heading Nos 2207 or 2208, – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating arrack may be used up to a limit of 5 % by volume
ex Chapter 23	Residues and waste from the food industries prepared animal fodder, except for	Manufacture in which all the materials used are classified within a heading other than 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 2 and 3 used must be 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 must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained

(1)	(2)	(3)
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> – all the cereals, sugar or molasses, meat or milk used must already be originating, – all the materials of Chapter 3 used must be wholly obtained
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours

(1)	(2)	(3)
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) in accordance with Appendix 1 ⁽¹⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) in accordance with Appendix 2 ⁽²⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) in accordance with Appendix 2 ⁽²⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) in accordance with Appendix 2 ⁽²⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) in accordance with Appendix 1 ⁽¹⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) in accordance with Appendix 1 ⁽¹⁾ or

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 8.1 and 8.3.

⁽²⁾ For the special conditions relating to 'specific processes' see introductory note 8.2.

(1)	(2)	(3)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	<p>other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) in accordance with Appendix 1⁽¹⁾</p> <p>or</p> <p>other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) in accordance with Appendix 1⁽¹⁾</p> <p>or</p> <p>other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p>
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) in accordance with Appendix 1⁽¹⁾</p> <p>or</p> <p>other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product</p>

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 8.1 and 8.3.

(1)	(2)	(3)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used provided their value does not exceed 20% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> — internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, — cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for heading Nos 3002, 3003 and 3004, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3002	<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:</p> <ul style="list-style-type: none"> — products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses of in forms or packings for retail sale, 	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)
3003 and 3004	<p>— other,</p> <p>— — human blood,</p> <p>— — animal blood prepared for therapeutic or prophylactic uses,</p> <p>— — blood fractions other than antisera, haemoglobin and serum globulin</p> <p>— — haemoglobin, blood globulin and serum globulin</p> <p>— — other</p> <p>Medicaments (excluding goods of heading Nos 3002, 3005 and 3006)</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading Nos 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 31	Fertilizers except for heading Nos ex 3103 and ex 3105 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3103	Crushed and powdered calcined natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates

(1)	(2)	(3)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> – sodium nitrate, – calcium cyanamide, – potassium sulphate, – magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 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 heading Nos ex 3201 and 3205, for which the rules are set out below.	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes, preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids, perfumery, cosmetic or toilet preparations, except for heading No ex 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ⁽²⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product
ex 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 heading Nos ex 3403 and 3404, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

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

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

(1)	(2)	(3)
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) in accordance with Appendix 1 ⁽¹⁾ or other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, — materials of heading No 3404 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3505	Dextrins and other modified starches (for example pregelatinized or esterified starches), glues based on starches or on dextrins or other modified starches — starch ethers and esters, — other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 8.1 and 8.3.

(1)	(2)	(3)
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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles, instant print film in rolls sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702
3704	Photographic plates film paper, paperboard and textiles exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, ex 3811, ex 3823 and 3824 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> — colloidal graphite in suspension in oil and semicolloidal graphite, carbonaceous pastes for electrodes, — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<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. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids

(1)	(2)	(3)
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product
ex 3823	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 3823
3824	<p>— the following of heading No 3824:</p> <p>prepared binders for foundry moulds or cores based on natural resinous products</p> <p>naphthenic acids, their water insoluble salts and their esters</p> <p>sorbitol other than that of heading No 2905</p> <p>petroleum sulphonates, excluding petroleum sulphonates of alkali metals of ammonium or of ethanolamines thiophenated sulphonic acids of oils obtained from bituminous minerals and their salts</p> <p>ion exchangers</p> <p>getters for vacuum tubes</p> <p>alkaline iron oxide for the purification of gas</p> <p>sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>mixtures of salts having different anions</p> <p>copying pastes with a basis of gelatin, whether or not on a paper of textile backing</p>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
	— other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <p>— addition homopolymerization products,</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>

(1)	(2)	(3)
3916 to 3921	<p>– other</p> <p>Semi-manufactures of plastics:</p> <p>– flat products, further worked than only surface-worked or cut into forms other than rectangles; other products further worked than only surface-worked,</p> <p>– other,</p> <p>– – addition homopolymerization products,</p> <p>– – other</p>	<p>– the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽¹⁾</p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽¹⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % 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 50 % of the ex-works price of the product, and</p> <p>– the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽¹⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽¹⁾</p>
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on

⁽¹⁾ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather, metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price 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 No 4302
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark of merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled or a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed, — beadings and mouldings	Sanding or finger-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

(1)	(2)	(3)
ex 4418	– builders joinery and carpentry of wood,	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	– beadings and mouldings	Beading or moulding
ex 4421	Match splints, wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
* 4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose, wadding or webs of cellulose fibres	Manufacture in which: – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards, printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:	

(1)	(2)	(3)
	<ul style="list-style-type: none"> — calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard, — other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture from materials not classified in heading Nos 4909 or 4911</p>
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
ex Chapter 50 to Chapter 55	<p>Woven fabrics:</p> <ul style="list-style-type: none"> — incorporating rubber thread, — other 	<p>Manufacture from single yarn⁽¹⁾</p> <p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials <p>or</p> <p>printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> – Needleloom felt, – other 	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, – chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading No 5402, – polypropylene fibres of heading Nos 5503 or 5506, or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product <p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp
5604	<p>Rubber thread and cord, textile covered textile yarn and strip and the like of heading Nos 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> – rubber thread and cord, textile covered – other 	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials
5605	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5606	Gimped yarn, and strip and the like of heading Nos 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn), chenille yarn (including flock chenille yarn), loop wale-yarn	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials
Chapter 57	Carpets and other textile floor coverings: <ul style="list-style-type: none"> – of needleloom felt – of other felt – other 	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp However: <ul style="list-style-type: none"> – polypropylene filament of heading No 5402, – polypropylene fibres of heading Nos 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace, tapestries, trimmings, embroidery; except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below: <ul style="list-style-type: none"> – combined with rubber thread, – other 	Manufacture from single yarn ⁽¹⁾ : Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres,

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5810	Embroidery in the piece, in strips or in motifs	<p>– man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>– chemical materials or textile pulp, or</p> <p>Printing accompanied by at least a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</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>
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	<p>Type cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon</p> <p>– containing not more than 90 % by weight of textile materials,</p> <p>– other</p>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾
5905	<p>Textile wall coverings:</p> <p>– impregnated, coated, covered or laminated with rubber, plastics or other materials,</p> <p>– other</p>	<p>Manufacture from yarn</p> <p>Manufacture from⁽¹⁾:</p> <p>– coir yarn,</p> <p>– natural fibres,</p>

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5906	Rubberized textile fabrics, other than those of heading No 5902: — knitted or crocheted fabrics, — other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials, — other	— 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 a finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — polishing discs or rings other than of felt of heading No 5911 — other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: – obtained by sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form, – other	Manufacture from yarn ⁽²⁾ Manufacture from ⁽¹⁾ : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp
ex Chapter 62 ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217 ex 6210 ex 6216 and ex 6217 6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below: Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered Fire-resistant equipment of fabric covered with foil of aluminized polyester Handkerchiefs shawls scarves mufflers, mantillas veils and the like: – embroidered	Manufacture from yarn ⁽²⁾ Manufacture from yarn ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ Manufacture from yarn ⁽²⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾ Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾ or

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
	<ul style="list-style-type: none"> — other 	<p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product⁽¹⁾</p> <p>Manufacture from unbleached single yarn^{(1) (2)}</p>
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> — of felt, of non-wovens — other: <ul style="list-style-type: none"> — — embroidered, — — other 	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>Manufacture from unbleached single yarn⁽¹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product⁽²⁾</p> <p>Manufacture from unbleached single yarn⁽¹⁾</p>
6305	Sacks and bags of a kind used for the packing of goods	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	<p>Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods</p> <ul style="list-style-type: none"> — of non-wovens, — other 	<p>Manufacture from⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>Manufacture from unbleached single yarn⁽¹⁾</p>
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

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed, hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾
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
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufactured from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
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)
ex 7003 ex 7004 ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading Nos 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001

⁽¹⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading Nos 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — unwrought	Manufacture from materials not classified within heading Nos 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading Nos 7106, 7108 or 7110 or Alloying of precious metals of heading Nos 7106, 7108 or 7110 with each other or with base metals
	— semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought

(1)	(2)	(3)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading Nos 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
ex 7227	Semi-finished products whose cross-sections are in the shape of "flattened circles" or "modified rectangles"	Manufacture from ingots or other primary forms of heading Nos 7206, 7218 or 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7203
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206

(1)	(2)	(3)
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading Nos 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns) of iron or steel, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price or the product
ex 7322	Radiators for central heating not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof; except for heading Nos 7501 to 7503:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof; except for heading Nos 7601 and 7602; the rule for heading No ex 7601 is set out below:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7601	— aluminium alloys — "Super-pure" aluminium (ISO No Al 99,99)	Manufacture from aluminium, not alloyed, or waste and scrap Manufacture from aluminium, not alloyed (ISO No Al 99,8)

(1)	(2)	(3)
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802, the rule for heading No 7801 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> – refined lead, – other 	<p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p>
ex Chapter 79	Zinc and articles thereof; except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex Chapter 80	Tin and articles thereof; except for heading Nos 8001, 8002 and 8007 the rule for heading No 8001 is set out below:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
8206	Tools of two or more of the heading Nos 8202 to 8205 put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set

(1)	(2)	(3)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified in a heading other than that of the product, and – the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example hair clippers, butchers or kitchen cleavers, choppers and mincing knives, paper knives), manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, ex 8467, 8469 to 8472, 8480, 8482, ex 8483, 8484 and 8485	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where within the above limit, the materials classified within the same heading as the product are only used up to a value of 15 % of the ex-works price of the product

(1)	(2)	(3)
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"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where within the above limit, the materials classified in the same heading as the product are only used up to a value of 15 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading Nos 8403 or 8404. However, materials which are classified in heading Nos 8403 or 8404 may be used provided their value, taken together, does not exceed 15 % 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 Nos 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"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 15 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

(1)	(2)	(3)
		<ul style="list-style-type: none"> — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 15 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 15 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for the wood, paper pulp and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals of glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

(1)	(2)	(3)
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	<p>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 15 % of the ex-works price of the product</p>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 15 % of the ex-works price of the product</p>
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>— road rollers,</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:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15 % of the ex-works price of the product</p>
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	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15 % of the ex-works price of the product</p>

(1)	(2)	(3)
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
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 heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8452	Sewing machines other than book sewing machines of heading No 8440, furniture bases and covers specially designed for sewing machines; sewing machine needles <ul style="list-style-type: none"> – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor, – other 	Manufacture <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product – where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and – the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8467	Hydraulic tools for working in the hand without a self-contained non-electric motor	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 15 % of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8480	Moulding boxes for metal foundry, mould bases, moulding patterns, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 15 % of the ex-works price of the product
ex 8483	Roller screws	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
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 those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8504, ex 8517, ex 8522, 8523 to 8524, ex 8525, 8526 to 8529, 8535 to 8537, 8542, 8544 to 8547 and ex 8548	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8517	Videophones	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8522	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37</p> <p>— Matrices and masters for the production of records,</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:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product</p>
ex 8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>

(1)	(2)	(3)
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where the value of all the non-originating materials used does not exceed the value of the originating materials used
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 10% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within heading Nos 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product
8544	Insulated (including enamelled or anodized) 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 40% of the ex-works price of the product

(1)	(2)	(3)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546, electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8601 to 8607	Railway or tramway locomotives, rolling stock and parts thereof	Manufacture in which the value of all 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	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

(1)	(2)	(3)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<p>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product</p>
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars, side-cars	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product</p>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product</p>
8803	Parts of goods of heading Nos 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product

(1)	(2)	(3)
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes, parts thereof and accessories thereto: <ul style="list-style-type: none"> <li data-bbox="413 439 550 465">— rotochutes, <li data-bbox="413 568 492 595">— other 	Manufacture from materials of any heading including other materials of heading No 8804 Manufacture in which the value of all the materials of heading No 8804 used does not exceed 10 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9006, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: <ul style="list-style-type: none"> <li data-bbox="845 1240 1240 1317">— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and <li data-bbox="845 1330 1240 1451">— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any materials mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 9006	<p>Photographic (other than cinematographic) cameras, other than the following:</p> <ul style="list-style-type: none"> — cameras of a kind used for preparing printing plates or cylinders, — cameras of a kind used for recording documents on microfilm, microfiche or other microforms, — cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes — instant print cameras — other cameras: <ul style="list-style-type: none"> — — with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm — — other, for roll film of a width less than 35 mm — — other, for roll film of a width of 35 mm 	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 45 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9017	Drawing marking-out or mathematical calculating instruments (for example drafting machines, pantographs protractors, drawing sets, slide rules disc calculators), instruments for measuring length, for use in the hand (for example measuring rods and tapes, micrometers, callipers) not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9018	Dentists chairs incorporating dental appliances or dentists spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
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> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex-works price of the product

(1)	(2)	(3)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9104 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

(1)	(2)	(3)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines not specified or included elsewhere in this chapter, profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 9101 to 9105 and 9110 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9101 to 9105	Watches and clocks	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % 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	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

(1)	(2)	(3)
9113	Watch straps, watch bands and watch bracelets, and parts thereof: — of base metal, whether or not plated, or clad with precious metal, — other	— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 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
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 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading Nos 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading Nos 9401 or 9403
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9502	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all other materials used must be classified in a heading other than that of the product

(1)	(2)	(3)
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
ex 9507	<p>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading Nos 9208 or 9705) and similar hunting or shooting requisites:</p> <ul style="list-style-type: none"> – mounted fish-hooks with artificial bait; mounted fishing lines including casts 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25% of the ex-works price of the product</p>
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	<p>Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set</p>
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product, and – the value of all the materials used does not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
ex 9608	<p>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; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609:</p> <p>— fountain pens, stylograph pens and other pens with nibs</p>	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 10% of the ex-works price of the product</p>
9612	<p>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</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9614	<p>Smoking pipes and pipe bowls</p>	<p>Manufacture from roughly shaped blocks'</p>