

**DECISION No 1/2018 OF THE EU-JORDAN ASSOCIATION COMMITTEE**  
**of 4 December 2018**

**amending the provisions of Protocol 3 to the Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Hashemite Kingdom of Jordan, of the other part, concerning the definition of the concept of 'originating products' and the list of working or processing required to be carried out on non-originating materials in order for certain categories of products, manufactured in the territory of the Hashemite Kingdom of Jordan, and connected with generating employment for Syrian refugees and Jordanians, to obtain originating status [2019/42]**

THE EU-JORDAN ASSOCIATION COMMITTEE,

Having regard to the Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Hashemite Kingdom of Jordan, of the other part, (the 'Agreement'), and in particular Article 94 of the Agreement and Article 39 of Protocol 3 to the Agreement,

Whereas:

- (1) Since the entry into force of Decision No 1/2016 of the EU-Jordan Association Committee <sup>(1)</sup> until March 2018, eleven companies registered to benefit from the relaxed rules of origin scheme.
- (2) Between January 2016 and October 2018, the Hashemite Kingdom of Jordan ('Jordan') issued over 120 000 work permits to Syrian refugees, of which approximately 42 000 were active work permits during the third quarter of 2018.
- (3) In December 2017, Jordan presented the first annual report on the implementation of Decision No 1/2016, concerning the definition of the concept of 'originating products' and the list of working or processing required to be carried out on non-originating materials in order for certain categories of products, manufactured in the territory of Jordan, and connected with generating employment for Syrian refugees and Jordanians, to obtain originating status.
- (4) Following the findings of the report, Jordan made a request to review Decision No 1/2016 and to introduce additional flexibilities. The Union considered that certain improvements of the scheme shall further contribute to a higher employment of Syrian refugees, as well as of Jordanians.
- (5) The further revision or requirements applicable to economic operators that wish to benefit from the rules of origin scheme would be subject to certain conditions with a view to ensuring that the benefits go hand in hand with the Jordanian efforts of employing Syrian refugees.
- (6) The Annex to this Decision applies to goods produced in production facilities located in Jordan and aims at contributing to the generation of employment for Syrian refugees and for the Jordanian population.
- (7) The objective of this amendment is to improve the original initiative in order to improve the effects of the scheme on the Jordanian economy and to contribute to increasing the number of Syrian refugees legally employed in Jordan, as well as Jordanians.
- (8) There should be a possibility of temporarily suspending the application of the Annex to this Decision, if the conditions set out in Article 1(1), (2) and (3) of the Annex to this Decision are not met.
- (9) There should also be a possibility of temporarily suspending the application of the Annex to this Decision with respect to any of the products listed in Article 2 of the Annex to this Decision imported in such increased quantities and under such conditions as to cause, or threaten to cause, serious injuries to Union producers of like or directly competing products in all or part of the territory of the Union or serious disturbances in any sector of the economy of the Union, in accordance with Articles 24 and 26 of the Agreement.

<sup>(1)</sup> Decision No 1/2016 of the EU-Jordan Association Committee of 19 July 2016 amending the provisions of Protocol 3 to the Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Hashemite Kingdom of Jordan, of the other part, concerning the definition of the concept of 'originating products' and the list of working or processing required to be carried out on non-originating materials in order for certain categories of products, manufactured in dedicated development zones and industrial areas, and connected with generating employment for Syrian refugees and Jordanians, to obtain originating status [2016/1436] (OJ L 233, 30.8.2016, p. 6).

- (10) This Decision should be valid for a limited period sufficient to provide an incentive for additional investment and employment generation and should therefore expire on 31 December 2030.
- (11) The achievement by Jordan of its objective of creating at least 60 000 legal and active job opportunities, in particular corresponding to active work permits or other measurable means corresponding to legal and active employment determined by the Association Committee, for Syrian refugees would also represent a significant milestone. Accordingly, when this objective is achieved, the Union and Jordan should, also taking into account the modernisation of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin, extend the coverage of this Decision to include all production in Jordan of products covered by this Decision without the need to satisfy the specific conditions set out in Article 1(1)(b) of the Annex to this Decision.
- (12) If the objective of creating at least 60 000 legal and active job opportunities, in particular corresponding to active work permits or other measurable means corresponding to legal and active employment determined by the Association Committee, for Syrian refugees is not achieved, the specific conditions set out in Article 1(1)(b) of the Annex to this Decision should apply.
- (13) Jordan will develop a clear and stable legal framework for decent employment of Syrian refugees. Specifically, Jordan will continue to expand the sectors and occupations open to refugees, mainly at technical level, with a particular focus on women's participation. In implementing the National Empowerment and Employment Programme (NEEP) and in calculating the participation of non-Jordanians working across multiple sectors, Jordan will exempt refugees from possible reductions in the percentage of non-Jordanians. Jordan will also ensure that the cost of obtaining the right to work for Syrian refugees is permanently waived.
- (14) Jordan will, with assistance from the EU where appropriate, ensure a clear framework for the set-up of joint ventures between Jordanians and third-country nationals, including Syrian refugees, focusing particularly on women, ensuring that the rights of both parties are upheld, that ownership is clarified and that access to finance is facilitated.
- (15) Jordan will take necessary steps towards facilitating investment and improving the overall business climate. To that end, Jordan will adopt and implement an action plan in close consultation with the European Union. In particular, Jordan will create stronger synergies between public sector entities, the private sector and donors, in an effort to improve the business environment and attract investment. To complement this action, the international community will provide firm-level assistance and programmes, aimed at increasing the export capability of Jordanian firms in sectors where the country has a competitive advantage in the global market.
- (16) Jordan will ensure regulatory predictability, with the aim of reducing red tape and costs for investors. This includes the development of incentives for business formalisation, streamlining the process for company registration, adopting a stable legal infrastructure for insolvency, corporate taxation, bank lending, as well as developing non-bank financial institutions, and reducing the administrative burden for companies requiring an export license.
- (17) Jordan will organise a Business and Investors' Conference in Jordan in due time to showcase the reformed scheme that was initially supposed to take place in autumn 2017 in Jordan.
- (18) Jordan supports the modernisation of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin with the aim of improving market access conditions for Jordanian exports in the European Union and to expand regional trade and economic integration,

HAS ADOPTED THIS DECISION:

#### *Article 1*

1. Annex II(a) to Protocol 3 to the Agreement, containing the conditions for application and the list of working or processing required to be carried out on non-originating materials in order for the product manufactured in Jordan connected with the additional employment of Syrian refugees to obtain originating status, is hereby replaced by a new version of Annex II(a) to Protocol 3 to the Agreement, contained in the Annex to this Decision.
2. Annex II(a) to Protocol 3 to the Agreement shall apply until 31 December 2030.

*Article 2*

The Annex shall form an integral part of this Decision.

*Article 3*

This Decision shall enter into force on the date of its adoption by the Association Committee.

Done at Amman, 4 December 2018.

*For the EU-Jordan Association Committee*

*The President*

Yousef AL SHAMALI

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## ANNEX

## 'ANNEX II(a)

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

## Article 1

**Common provisions**A. *Definition of origin*

1. For the products listed in Article 2, the following rules may also apply instead of the rules set out in Annex II of Protocol 3 provided that such products respect the following conditions:
  - (a) the required working or processing to be carried out on non-originating materials in order for such products to obtain originating status takes place in production facilities located in the territory of Jordan; and
  - (b) the total work force of each production facility located in the territory of Jordan where such products are worked or processed contains a proportion of Syrian refugees equivalent to at least 15 % (calculated individually for each production facility).
2. The relevant proportion pursuant to subparagraph 1(b) shall be calculated at any point after the entry into force of this Annex and on an annual basis thereafter taking into account the number of Syrian refugees who are employed in formal and decent jobs and on a Full-Time Equivalent basis, and who have received a work permit valid for a minimum period of 12 months under the applicable legislation of Jordan.
3. The competent authorities of Jordan shall monitor that the eligible production facilities comply with the conditions set out in paragraph 1, shall grant to production facilities fulfilling such conditions an authorisation number and shall promptly withdraw such authorisation number where the production facilities no longer fulfil such conditions.

B. *Proof of origin*

4. A proof of origin made out pursuant to this Annex shall contain the following statement in English: 'Derogation — Annex II(a) of Protocol 3 — authorisation number granted by the competent authorities of Jordan'.

C. *Administrative cooperation*

5. When, in accordance with Article 33(5) of this Protocol, as amended by Decision No 1/2006 of the EU-Jordan Association Council <sup>(1)</sup>, the customs authorities of Jordan inform the European Commission or the requesting customs authorities of the Member States of the European Union (the 'Member States') of the results of the verification, they shall specify that the products listed in Article 2 fulfil the conditions set out in paragraph 1.
6. Where the verification procedure or any other available information appears to indicate that the conditions set out in paragraph 1 are not fulfilled, Jordan shall, on its own initiative or at the request of the European Commission or the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such violations. For that purpose, the European Commission or the customs authorities of the Member States may participate in the inquiries.

D. *Report, monitoring and review*

7. Each year after the entry into force of this Annex, Jordan shall submit a report to the European Commission on the operation and effects of this Annex, including production and export statistics at 8 digit level or the highest level of detail available for the products covered by the scheme. Jordan shall also submit a list identifying the production facilities in Jordan and specifying the percentage of Syrian refugees employed in each individual production facility on a year-by-year basis. Jordan shall also report, on a quarterly basis, on the overall number of active work permits or other measurable means corresponding to legal and active employment determined by

<sup>(1)</sup> Decision No 1/2006 of the EU-Jordan Association Council of 15 June 2006 amending Protocol 3 to the Euro-Mediterranean Agreement, concerning the definition of the concept of originating products and methods of administrative cooperation (OJ L 209, 31.7.2006, p. 30).

the Association Committee. The Parties shall jointly review such reports and any issues relating to the implementation and monitoring of this Annex within the bodies established by the Association Agreement and in particular in the Sub-Committee on Industry, Trade and Services. The Parties shall also ensure the involvement of relevant international organisations, such as the International Labour Organisation and the World Bank, in the monitoring process.

8. Once Jordan achieves its target of facilitating a greater participation of Syrian refugees in the formal labour market by issuing at least 60 000 active work permits, or other measurable means corresponding to legal and active employment determined by the Association Committee, to Syrian refugees, the Parties shall apply the provisions of this Annex to all products covered by this Annex without the requirement to comply with the specific conditions set out in subparagraph 1(b).
9. If the Union considers that there is insufficient evidence of Jordan complying with the conditions set out in paragraph 8, the Union may refer the matter to the Association Committee. If the Association Committee fails to declare within 90 days of the referral of the matter that the conditions set out in paragraph 8 are met or to amend this Annex, the Union may decide that the specific conditions set out in subparagraph 1(b) shall apply.

E. *Temporary suspension*

10. (a) Without prejudice to paragraphs 8 and 9, the Union may, if it considers that there is insufficient evidence of Jordan or any specific production facility complying with the conditions set out in paragraphs 1, 2 and 3, refer the matter to the Association Committee. That referral shall identify whether the failure to comply with the conditions set out in paragraph 1 is attributable to Jordan or any specific production facility.
- (b) If the Association Committee fails to declare within 90 days of the referral of the matter that the conditions set out in paragraph 1 are met or to amend this Annex, the application of this Annex shall be suspended. The extent of the suspension shall be that identified in the referral of the Union to the Association Committee.
- (c) The Association Committee may also decide to extend the 90-day period. In that case, the suspension shall take effect where the Association Council has failed to take any of the actions identified in point (b) within the extended period of time.
- (d) The application of this Annex may resume if the Association Committee so decides.
- (e) In case of a suspension, this Annex shall continue to apply for a period of four months in relation to products which are, on the date of temporary suspension of the Annex, either in transit or in temporary storage in customs warehouses or in free zones in the Union, and for which a proof of origin was properly made out in accordance with the provisions of this Annex prior to the date of temporary suspension.

F. *Safeguard mechanism*

11. Where a product listed in Article 2 benefiting from the application of this Annex is imported in such increased quantities and under such conditions as to cause, or threaten to cause, serious injury to Union producers of like or directly competitive products in all or part of the territory of the Union or serious disturbances in any sector of the economy of the Union, in accordance with Articles 24 and 26 of the Agreement, the Union may refer the matter for examination to the Association Committee. If within 90 days of the matter being referred to it, the Association Committee fails to adopt a decision putting an end to such serious injury or threat thereof or serious disturbances or if no other satisfactory solution has been reached, the application of this Annex shall be suspended with respect to that product, until the Association Committee adopts a decision declaring that they have ended or until a satisfactory solution has been reached by the Parties and is notified to the Association Committee.

G. *Entry into force and application*

12. This Annex shall apply from the day of entry into force of the Association Committee decision to which it is attached and shall apply until 31 December 2030.

*Article 2*

**List of products and of required working and processing**

The list of products to which this Annex applies and the rules of working and processing that may be applied as an alternative to those listed in Annex II are set out below.

Annex I to Protocol 3 of the Agreement containing the introductory notes to the list in Annex II to Protocol 3 of the Agreement applies *mutatis mutandis* to the list below, subject to the following amendments:

In Note 5.2, the following basic materials are added in the second paragraph:

- glass fibres;
- metal fibres.

In Note 7.3, the text is replaced by the following:

For the purposes of headings ex 2707 and 2713, 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, or any combination of these operations or like operations, do not confer origin.

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| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.  |
| ex 2519       | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia.  | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used.  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.  |
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels. | Operations of refining and/or one or more specific process(es) <sup>(1)</sup><br>or<br>other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product. |
| 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; waste oils.  | Operations of refining and/or one or more specific process(es) <sup>(2)</sup><br>or<br>other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product. |
| 2711          | Petroleum gases and other gaseous hydrocarbons.  | Operations of refining and/or one or more specific process(es)<br>or<br>other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product.                |

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| 2712          | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. | Operations of refining and/or one or more specific process(es) <sup>(2)</sup><br>or<br>other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product. |
| 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) <sup>(1)</sup><br>or<br>other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:   | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.      |
| ex 2811       | Sulphur trioxide; and   | Manufacture from sulphur dioxide<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.   |
| ex 2840       | Sodium perborate;   | Manufacture from disodium tetraborate pentahydrate<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.   |
| 2843          | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals  | Manufacture from materials of any heading, including other materials of heading 2843.   |
| ex 2852       | – Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.  | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.   |
|               | – Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.  | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product<br>or<br>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.   |

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| ex Chapter 29                   | Organic chemicals; except for:  | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>        |
| ex 2905                         | Metal alcoholates of alcohols of this heading and of ethanol; except for:   | <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>    |
| 2905 43;<br>2905 44;<br>2905 45 | Mannitol; D-glucitol (sorbitol); Glycerol   | <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> |
| 2915                            | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>  |
| ex 2932                         | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  | <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>  |
|                                 | – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives  | <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>   |



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| 2933          | Heterocyclic compounds with nitrogen hetero-atom(s) only  | <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>  |
| 2934          | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds  | <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>  |
| Chapter 31    | Fertilisers   | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>                                   |
| Chapter 32    | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks   | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>                                   |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:   | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>                                   |
| ex 3301       | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. | <p>Manufacture from materials of any heading, including materials of a different 'group' (?) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> |

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| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster, except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex 3404       | Artificial waxes and prepared waxes:<br>— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax   | Manufacture from materials of any heading   |
| Chapter 35    | Albuminoidal substances; modified starches; glues; enzymes   | Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| Chapter 37    | Photographic or cinematographic goods  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for:   | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex 3803       | Refined tall oil   | Refining of crude tall oil<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| ex 3805       | Spirits of sulphate turpentine, purified   | Purification by distillation or refining of raw spirits of sulphate turpentine<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 3806 30       | Ester gums   | Manufacture from resin acids<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |

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| ex 3807       | Wood pitch (wood tar pitch)   | Distillation of wood tar<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 3809 10       | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylose substances | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 3823          | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols   | Manufacture from materials of any heading, including other materials of heading 3823<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 3824 60       | Sorbitol other than that of sub-heading 2905 44   | Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the exworks price of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex Chapter 39 | Plastics and articles thereof; except for:  | Manufacture from materials of any heading, except that of the product.<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex 3907       | – Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)  | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (*)<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
|               | – Polyester   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture from polycarbonate of tetrabromo-(bisphe-nol A)<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |

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| ex 3920       | Ionomer sheet or film   | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex 3921       | Foils of plastic, metallised  | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (°)<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex Chapter 40 | Rubber and articles thereof; except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 4012          | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:   |   |
|               | – Retreaded pneumatic, solid or cushion tyres, of rubber  | Retreading of used tyres  |
|               | – Other   | Manufacture from materials of any heading, except those of headings 4011 and 4012<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for:  | Manufacture from materials of any heading, except that of the product   |
| 4101 to 4103  | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41 | Manufacture from materials of any heading   |

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| 4104 to 4106     | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared   | Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91,<br>or<br>Manufacture from materials of any heading, except that of the product  |
| 4107, 4112, 4113 | Leather further prepared after tanning or crusting   | Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place |
| Chapter 42       | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)                        | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| ex Chapter 43    | Furskins and artificial fur; manufactures thereof; except for:   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 4301             | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103 | Manufacture from materials of any heading  |
| ex 4302          | Tanned or dressed furskins, assembled:   |  |
|                  | – Plates, crosses and similar forms  | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins   |
|                  | – Other  | Manufacture from non-assembled, tanned or dressed furskins   |
| 4303             | Articles of apparel, clothing accessories and other articles of furskin  | Manufacture from non-assembled tanned or dressed furskins of heading 4302  |
| ex Chapter 44    | Wood and articles of wood; wood charcoal; except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| ex 4407          | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed  | Planing, sanding or end-jointing   |

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| ex 4408            | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or endjointing  |
| 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 4418            | – Builders' joinery and carpentry of wood  | Manufacture from materials of any heading, except 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 4409  |
| ex Chapter 51      | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:   | Manufacture from materials of any heading, except that of the product  |
| 5106 to 5110       | Yarn of wool, of fine or coarse animal hair or of horsehair  | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(6)</sup>  |
| 5111 to 5113       | Woven fabrics of wool, of fine or coarse animal hair or of horsehair:  | Weaving <sup>(6)</sup><br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 52      | Cotton; except for:  | Manufacture from materials of any heading, except that of the product  |
| 5204 to 5207       | Yarn and thread of cotton  | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(6)</sup>  |
| 5208 to 5212       | Woven fabrics of cotton:   | Weaving <sup>(6)</sup><br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 |

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| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:                         | Manufacture from materials of any heading, except that of the product  |
| 5306 to 5308  | Yarn of other vegetable textile fibres; paper yarn  | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(6)</sup>  |
| 5309 to 5311  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:                                   | Weaving <sup>(6)</sup><br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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       |
| 5401 to 5406  | Yarn, monofilament and thread of man-made filaments   | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(6)</sup>  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn:  | Weaving <sup>(6)</sup><br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 |
| 5501 to 5507  | Man-made staple fibres  | Extrusion of man-made fibres   |
| 5508 to 5511  | Yarn and sewing thread of man-made staple fibres  | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(6)</sup>  |
| 5512 to 5516  | Woven fabrics of man-made staple fibres:  | Weaving <sup>(6)</sup><br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres<br>or<br>Flocking accompanied by dyeing or printing <sup>(6)</sup>  |
| 5602          | Felt, whether or not impregnated, coated, covered or laminated:   |  |
|               | – Needleloom felt   | Extrusion of man-made fibres accompanied by fabric formation,<br>However:<br>— polypropylene filament of heading 5402,<br>— polypropylene fibres of heading 5503 or 5506, or<br>— polypropylene filament tow of heading 5501,  |

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|            |   | of which the denomination in all cases of a single filament or fibre is less than 9 decitex,<br>may be used, provided that their total value does not exceed 40 % of the ex-works price of the product<br>or<br>Fabric formation alone in the case of felt made from natural fibres <sup>(6)</sup>   |
|            | – Other   | Extrusion of man-made fibres accompanied by fabric formation,<br>or<br>Fabric formation alone in the case of other felt made from natural fibres <sup>(6)</sup>  |
| 5603       | Non-wovens, whether or not impregnated, coated, covered or laminated  | Any non-woven process including needle punching  |
| 5604       | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:                        |  |
|            | – Rubber thread and cord, textile covered   | Manufacture from rubber thread or cord, not textile covered  |
|            | – Other   | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(6)</sup>  |
| 5605       | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal      | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <sup>(6)</sup>   |
| 5606       | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres<br>or<br>Spinning accompanied with flocking<br>or<br>Flocking accompanied by dyeing <sup>(6)</sup>   |
| Chapter 57 | Carpets and other textile floor coverings:  | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving<br>or<br>Manufacture from coir yarn or sisal yarn or jute yarn<br>or<br>Flocking accompanied by dyeing or by printing<br>or<br>Tufting accompanied by dyeing or by printing<br>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching <sup>(6)</sup> |



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|               |   | <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading 5402,</li> <li>— polypropylene fibres of heading 5503 or 5506, or</li> <li>— polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:   | <p>Weaving <sup>(6)</sup></p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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>   |
| 5805          | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up   | Manufacture from materials of any heading, except that of the product   |
| 5810          | Embroidery in the piece, in strips or in motifs   | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |
| 5901          | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | <p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or printing</p>   |
| 5902          | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:   |   |
|               | – Containing not more than 90 % by weight of textile materials  | Weaving   |
|               | – Other   | Extrusion of man-made fibres accompanied by weaving   |
| 5903          | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902   | Weaving accompanied by dyeing or by coating   |

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|      |  | <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>   |
| 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 | Weaving accompanied by dyeing or by coating <sup>(6)</sup>   |
| 5905 | Textile wall coverings:  |  |
|      | – Impregnated, coated, covered or laminated with rubber, plastics or other materials   | Weaving accompanied by dyeing or by coating  |
|      | – Other  | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product <sup>(6)</sup>:</p> |
| 5906 | Rubberised textile fabrics, other than those of heading 5902:  |  |
|      | – Knitted or crocheted fabrics   | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting <sup>(6)</sup></p>   |
|      | – Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials  | Extrusion of man-made fibres accompanied by weaving  |
|      | – Other  | <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by weaving</p>  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like                    | <p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p>   |

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|              |  | <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>  |
| 5908         | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:   |   |
|              | – Incandescent gas mantles, impregnated  | Manufacture from tubular knitted gas-mantle fabric  |
|              | – Other  | Manufacture from materials of any heading, except that of the product   |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use:  |   |
|              | – Polishing discs or rings other than of felt of heading 5911  | Weaving   |
|              | – Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Weaving <sup>(6)</sup>  |
|              | – Other  | <p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving <sup>(6)</sup></p> <p>or</p> <p>Weaving accompanied by dyeing or coating</p>  |
| Chapter 60   | Knitted or crocheted fabrics   | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p> |

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| 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 | Manufacture from fabric   |
|               | – Other  | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)<br>or<br>Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) <sup>(6)</sup>   |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for:  | Manufacture from fabric   |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:   |   |
|               | – Embroidered  | Weaving accompanied by making-up (including cutting)<br>or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup><br>or<br>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product <sup>(6)</sup> <sup>(7)</sup> |
|               | – Other  | Weaving accompanied by making-up (including cutting)<br>or<br>Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product <sup>(6)</sup> <sup>(7)</sup>  |
| 6217          | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:  |   |
|               | – Embroidered  | Weaving accompanied by making-up (including cutting)<br>or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup>  |

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|               | – Fire-resistant equipment of fabric covered with foil of aluminised polyester                      | Weaving accompanied by making-up (including cutting) or<br>Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) <sup>(7)</sup>                   |
|               | – Interlinings for collars and cuffs, cut out   | Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:    | Manufacture from materials of any heading, except that of the product  |
| 6301 to 6304  | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:                |  |
|               | – Of felt, of non-wovens  | Any non-woven process including needle punching accompanied by making up (including cutting)   |
|               | – Other:  |  |
|               | – Embroidered   | Weaving or knitting accompanied by making-up (including cutting) or<br>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup> <sup>(8)</sup> |
|               | – Other   | Weaving or knitting accompanied by making-up (including cutting)   |
| 6305          | Sacks and bags, of a kind used for the packing of goods   | Weaving or knitting and making-up (including cutting) <sup>(6)</sup>   |
| 6306          | Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |
|               | – Of non-wovens   | Any non-woven process including needle punching accompanied by making up (including cutting)   |
|               | – Other   | Weaving accompanied by making-up (including cutting) <sup>(6)</sup> <sup>(7)</sup> or<br>Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)    |
| 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   |

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| 6308          | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25 % of the ex-works price of the set |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for:   | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406  |
| 6406          | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof         | Manufacture from materials of any heading, except that of the product   |
| Chapter 65    | Headgear and parts thereof  | Manufacture from materials of any heading, except that of the product   |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % 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; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate   | Manufacture from materials of any heading   |
| ex 6814       | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials  | Manufacture from worked mica (including agglomerated or reconstituted mica)   |
| Chapter 69    | Ceramic products  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex Chapter 70 | Glass and glassware, except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 7006          | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,  |   |
|               | – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards (°)   | Manufacture from non-coated glass-plate substrate of heading 7006   |
|               | – Other   | Manufacture from materials of heading 7001  |

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| 7010                         | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product<br>or<br>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product  |
| 7013                         | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)  | Manufacture from materials of any heading, except that of the product<br>or<br>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product<br>or<br>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |
| ex 7019                      | Articles (other than yarn) of glass fibres  | Manufacture from:<br>— uncoloured slivers, rovings, yarn or chopped strands,<br>or<br>— glass wool  |
| ex Chapter 71                | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 7106, 7108 and 7110          | Precious metals:  |   |
|                              | – Unwrought   | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110<br>or<br>Fusion and/or alloying of precious metals of heading 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  |
| 7115                         | Other articles of precious metal or of metal clad with precious metal   | Manufacture from materials of any heading, except that of the product   |

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| 7117                | Imitation jewellery  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 73       | Articles of iron or steel; except for:   | Manufacture from materials of any heading, except that of the product   |
| ex 7301             | Sheet piling   | Manufacture from materials of heading 7207  |
| 7302                | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bed-plates, ties and other material specialised for jointing or fixing rails   | Manufacture from materials of heading 7206  |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel  | Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224  |
| ex 7307             | Tube or pipe fittings of stainless steel   | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product   |
| 7308                | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used  |
| ex 7315             | Skid chain   | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product  |
| ex Chapter 74       | Copper and articles thereof; except for:   | Manufacture from materials of any heading, except that of the product   |
| 7403                | Refined copper and copper alloys, unwrought  | Manufacture from materials of any heading   |
| ex Chapter 76       | Aluminium and articles thereof; except for:  | Manufacture from materials of any heading, except that of the product   |
| 7601                | Unwrought aluminium  | Manufacture from materials of any heading   |
| 7607                | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm  | Manufacture from materials of any heading, except that of the product and heading 7606  |



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| ex Chapter 78 | Lead and articles thereof, except for:   | Manufacture from materials of any heading, except that of the product   |
| 7801          | Unwrought lead:  |   |
|               | – Refined lead   | Manufacture from materials of any heading   |
|               | – Other  | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used   |
| Chapter 80    | Tin and articles thereof   | Manufacture from materials of any heading, except that of the product   |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 8206          | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale  | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |
| 8211          | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor   | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used  |
| 8214          | Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used   |
| 8215          | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware  | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used   |
| ex Chapter 83 | Miscellaneous articles of base metal; except for:  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex 8302       | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers  | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product                            |

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| ex 8306       | Statuettes and other ornaments, of base metal  | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product                      |
| 8401          | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation  | Manufacture in which the value of all the materials used does not exceed 70 % 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 70 % 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 70 % of the ex-works price of the product   |
| 8427          | Fork-lift trucks; other works trucks fitted with lifting or handling equipment   | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 8482          | Ball or roller bearings  | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product                      |
| 8501, 8502    | Electric motors and generators; Electric generating sets and rotary converters   | Manufacture from materials of any heading, except that of the product and of heading 8503<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 8513          | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512                       | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product                      |

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| 8519 | Sound recording and sound reproducing apparatus   | Manufacture from materials of any heading, except that of the product and of heading 8522<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner  | Manufacture from materials of any heading, except that of the product and of heading 8522<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % 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 70 % of the ex-works price of the product  |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders | Manufacture from materials of any heading, except that of the product and of heading 8529<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus  | Manufacture from materials of any heading, except that of the product and of heading 8529<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock  | Manufacture from materials of any heading, except that of the product and of heading 8529<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus      | Manufacture from materials of any heading, except that of the product and of heading 8529<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |

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| 8535 to 8537                            | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity  | Manufacture from materials of any heading, except that of the product and of heading 8538<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 8540 11 and 8540 12                     | Cathode ray television picture tubes, including video monitor cathode ray tubes   | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| ex 8542 31 to ex 8542 33 and ex 8542 39 | Monolithic integrated circuits  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>or<br>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party |
| 8544                                    | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors  | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 8545                                    | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes  | Manufacture in which the value of all the materials used does not exceed 70 % 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 70 % of the ex-works price of the product  |
| 8547                                    | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 8548                                    | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; 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 70 % of the ex-works price of the product  |

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| Chapter 86    | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.                         | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:  | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 8711          | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars  | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 9002          | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked   | Manufacture in which the value of all the materials used does not exceed 70 % 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 70 % of the ex-works price of the product  |
| Chapter 91    | Clocks and watches and parts thereof  | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| Chapter 94    | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof, except for:   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex 9506       | Golf clubs and parts thereof  | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used  |

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| ex Chapter 96 | Miscellaneous manufactured articles, except for:   | Manufacture from materials of any heading, except that of the product<br>or<br>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product   |
| 9601 and 9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).<br>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin | Manufacture from materials of any heading   |
| 9603          | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)  | Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 9605          | Travel sets for personal toilet, sewing or shoe or clothes cleaning  | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |
| 9606          | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks   | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |
| 9608          | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609  | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used   |
| 9612          | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes  | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  |

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| 9613 20 | Pocket lighters, gas fuelled, refillable   | Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product |
| 9614    | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | Manufacture from materials of any heading  |

(<sup>1</sup>) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

(<sup>2</sup>) For the special conditions relating to 'specific processes', see Introductory Note 7.2.

(<sup>3</sup>) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(<sup>4</sup>) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(<sup>5</sup>) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(<sup>6</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(<sup>7</sup>) See Introductory Note 6.

(<sup>8</sup>) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(<sup>9</sup>) SEMII — Semiconductor Equipment and Materials Institute Incorporated.