

**ANNEX III****APPENDIX II****List of working or processing required to be carried out on nonoriginating materials in order that the product manufactured can obtain originating status**

Note: The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement. The working or processing mentioned hereunder will only be applicable to products specified in Annex I and Annex II of this Agreement.

<b>HS Chapter, Heading or sub-heading</b>	<b>Description of the product</b>	<b>Working or processing carried out on nonoriginating materials that confers originating status</b>	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502.10	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 all the materials of Chapter 6 used are wholly obtained, and the value of all materials used does not exceed 50% of the price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	

ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Manufacture from materials of any heading
ex 0910	Curry and mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained

1102.90	Other cereal flours	Manufacture in which all the materials of Chapter 10 used are wholly obtained
1105.20	Flakes, granules and pellets of potatoes	Manufacture in which all the materials of chapter 7 used are wholly obtained
1106.20	Flour, meal and powder of sago or of roots or tubers of heading 0714	Manufacture in which all the materials of chapter 7 used are wholly obtained
1107.10	Malt, not roasted	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable product	Manufacture from materials of any heading, except that 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 are wholly obtained
1502	Fats of bovine animals, sheep or goats (excluding those of heading 1503)	Manufacture from materials of any heading, except that of the product
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	Manufacture from materials of any heading, except that of the product

1507.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified: - Crude oil, whether or not degummed	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1512.11	Sunflower-seed oil and fractions thereof, whether or not refined, but not chemically modified: - Crude oil	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
ex 1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; except for:	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1513.21	Palm kernel or babassu oil and their fractions thereof:	Manufacture in which all the materials of Chapter 12 used are wholly obtained

	crude oil	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 7, 12 and 15 used are wholly obtained
1515.11 and 1515.19	Linseed oil and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1515.21 and 1515.29	Maize (corn) oil and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 10 and 15 used are wholly obtained
1515.50	Sesame oil and its fractions	Manufacture in which all the materials of Chapter 15 used are wholly obtained, and all the materials of sub-heading 1207.40 used are wholly obtained.
1515.90	Other fixed vegetable fats and oils	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1516.20	Vegetable fats and oils and their fractions	Manufacture in which all the vegetable materials used are wholly obtained.
1517.10	Margarine	Manufacture in which all the vegetable materials used are wholly obtained.

1517.90	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter (excluding edible fats or oils or their fractions of heading 15.16): Other	Manufacture in which all the materials of Chapters 2 and 4 used are wholly obtained and all the vegetable materials used are wholly obtained.
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of heading 1516); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Manufacture in which all the materials of Chapters 2, 12 and 15 used are wholly obtained
1521	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Manufacture from materials of any chapter, except that of the product
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1602	Other prepared or preserved meat, meat offal or blood	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1604.13	Sardines, sardinella and brisling or sprats	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)

1702	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	Manufacture in which all the materials of Chapter 17 used are wholly obtained
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1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except that of the product
2001.10	Cucumbers and gherkins	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2004.10	Potatoes	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2004.90	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading 20.06): Other vegetables and mixtures of vegetables	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2005.99	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excluding products of heading 20.06): Other vegetables and mixtures of vegetables	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2009.90	Mixtures of juices	Manufacture from materials of any heading, except that of the product
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Manufacture from materials of any heading, except that of the product
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product, and in which all the chicory used is wholly obtained
2103.30	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading

2104.10	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002, 2003, 2004 and 2005
2104.20	Homogenised composite food preparations	Manufacture from materials of any heading, except that of the product
2106.90	Food preparations not elsewhere specified or included; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 4 used are wholly obtained and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2201.10	Mineral water and aerated waters	Manufacture from materials of any heading, except that of the product
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufacture from materials of any heading, except that of the product, and in which all the fruit juice used is originating and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2208.30	Whiskies	Manufacture from materials of any heading, except headings 2207 or 2208
ex 2208.40	Rum and other spirits obtained by distilling fermented sugarcane products: Rum and tafia	Manufacture from materials of any heading, except headings 2207 or 2208
2208.70	Liqueurs and cordials	Manufacture from materials of any heading, except that of headings 2207 or 2208, and in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
2209	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2 and 3 used are wholly obtained.
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 7 and 10 used are wholly obtained.

2303.10	Residues of starch manufacture and similar residues	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 7, 10 and 11 used are wholly obtained
2303.30	Brewing or distilling dregs and waste	Manufacture from materials of any heading, except that of the product
2304	Oil-cake and other solid residues, whether or not ground or in the form of	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 and 15 used are wholly

	pellets, resulting from the extraction of soyabean oil	obtained.
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 and 15 used are wholly obtained.
ex 2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, excluding those of heading 2304 or 2305 of cotton seeds, sunflower seeds or palm nuts or kernels; except for:	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 used are wholly obtained.
2306.90	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excluding those of heading 23.04 or 23.05): Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 7, 10 and 12 used are wholly obtained.
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product

2309.10	Preparations of a kind used in animal feeding; Dog or cat food put up for retail sale	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2, 3, 7, 10, 12 and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2309.90	Preparations of a kind used in animal feeding; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2, 3, 4, 7, 10, 12, and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2401.20	Tobacco, partly or wholly stemmed or stripped	Manufacture in which all the materials of Chapter 24 used are wholly obtained
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	Manufacture from materials of any heading, except that of the product

2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials of any heading, except that of the product
2707	Oils in which the weight of the aromatic constituents exceeds that of the nonaromatic 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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product
	- Other	Manufacture from materials of any heading, except that of the product
2713.20	Petroleum bitumen	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product

2714.90	Other 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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2809.20	Phosphoric acid and polyphosphoric acids	Chemical reaction Rule 1 or Purification Rule 2	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels; except for:	Operations of refining and/or one or more specific process(es) (2) or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
2901.29	Acyclic hydrocarbons; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2903	Halogenated derivatives of hydrocarbons	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2904.10	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated; Derivatives containing only sulpho groups, their salts and ethyl esters	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.19	Saturated monohydric alcohols; Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.29	Unsaturated monohydric alcohols; Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2907	Phenols; phenolalcohols	Manufacture from materials of any heading, except that of the product. However, materials of the same	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

		heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	
ex 2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives; 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2914.50	Ketonephenols and ketones with other oxygen function	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2914.69	Quinones: Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading. However, the value of all materials of headings 2915 and 2916 used shall not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2915.24	Acetic anhydride	Manufacture from materials of any heading, except that of the product	
2915.39	Triacetine; 2*Ethylhexyl acetate; Isopropyl acetate	Manufacture from materials of any heading, except that of the product	
	- Other	Manufacture from materials of any subheading, except that of the product	
2915.40	Mono, di or trichloroacetic acids, their salts and esters	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2916.15	Oleic, linoleic or linolenic acids, their salts and esters	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
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2916.19	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2917.19	Fumaric acid	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.13	Salts and esters of tartaric acid	Manufacture from materials of any subheading, except that of the product	
2918.22	O-Acetylsalicylic acid, its salts and esters; Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2918.29	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.91 and 2918.99	Phenoxyacetic acid, its salts and esters ; 2,4*Dichlorophenoxyacetic acid (2,4*D), its salts and esters ; Dichlorophenoxybutanoic acids, their salts and esters; Methylchlorophenoxyacetic acid, its salts and esters	Manufacture from materials of any heading except that of the product	
	- Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

ex 2921	Amine-function compounds; 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921.11	Dimethylamine 2,4*dichlorophenoxy*acetate and Dimethylamine methylchlorophenoxy*acetate	Manufacture from materials of any heading, except that of the product	
2921.19	Acyclic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921.43	Toluidines and their derivatives; salts thereof: Trifluraline	Manufacture from materials of any subheading, except that of the product	
2921.49	Aromatic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

ex 2924	Carboxamide-function compounds; amide-function compounds of carbonic acid; 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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2924.29	Other Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2931	Glyphosate and its monoisopropylamine salt and Phosphonomethylimino diacetic acid; Trimethylphosphonic acid	Manufacture from materials of any heading, except that of the product	
	- Other organo-inorganic compounds	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not

			exceed 50% of the price of the product
2933.61	Melamine	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2933.72	Clobazam (INN) and methyprylon (INN)	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

ex 2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006): - Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product	
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product, and the value of all the materials used does not exceed 50% of the price of the product	
3005.10	Adhesive dressings and other articles having an adhesive layer	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3102.10	Urea, whether or not in aqueous solution	Manufacture in which the value of all the materials used does not exceed 50% of the price of the	

		product	
3102.29	Double salts and mixtures of ammonium sulphate and ammonium nitrate	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3201.90	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter (excluding those of heading 32.03, 32.04 or 32.05); inorganic products of a kind used as luminophores, whether or not chemically defined	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and	Manufacture from materials of any subheading, except that of the product	

	aqueous solutions of essential oils		
3402	Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

	preparations, whether or not containing soap, other than those of heading 3401.	may be used, provided that their total value does not exceed 20% of the price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	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 price of the product	
	- Other	Manufacture from materials of any heading, except: hydrogenated oils having the character of waxes of heading 1516, fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and materials of heading 3404. However, these materials may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3701.10 and 3701.30	Photographic or cinematographic goods: - For X-ray and - Other plates and film, with any side exceeding 255 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material (excluding paper, paperboard or textiles); instant print film in rolls, sensitised, unexposed: Other film, without perforations, of a width exceeding 105 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3703.20	Photographic paper, paperboard and textiles, sensitised, unexposed: Other photographic paper, paperboard and textiles, sensitised, unexposed for colour photography (polychrome)	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3706.10	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track: Of a width of 35 mm or more	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	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

		not exceed 20% of the price of the product	
3707.90	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use: Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3802.90	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plantgrowth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the products	
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the
			price of the product

3815.12	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: With precious metal or precious metal compounds as the active substance	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by mass of petroleum oils or oils obtained from bituminous minerals	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 price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, (excluding those of heading 3002 or 3006); certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3823.11	Stearic acid	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; except for:	Manufacture from materials of any subheading, except that of the product	

ex 3824.90	Naphthenic acids, their waterinsoluble salts and their esters	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 3901 to 3913	Plastics in primary forms; except for:	Manufacture from materials of any heading, except that of the product and those of heading 3915, and in which the value of all materials used	

		does not exceed 50% of the price of the product.	
3907.40 and 3907.50	Polycarbonates and Alkyd resins	Manufacture from materials of any heading, except that of the product and those of heading 3915	
3907.60	Poly(ethylene terephthalate)	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3907.70	Poly(lactic acid)	Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3907.99	Other polyesters: - Poly(butylene terephthalate) with glass fiber	Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
	- Other	Manufacture from materials of any heading, except that of the product and those of heading 3915	
3909.10	Urea resins; thiourea resins	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3913.90	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used

3915	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly obtained	
3916 to 3926	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the price of the product	

	strip		
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	Manufacture from materials of any heading, except that of the product	
4014.10	Sheath contraceptives	Manufacture from materials of any heading, except that of the product	
4016	Other articles of vulcanised rubber other than hard rubber	Manufacture from materials of any heading, except that of the product	
4101; 4102 and 4103	Raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared)	Manufacture from materials of any heading, except that of the product	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading, except that of the product	

4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Manufacture from materials of any heading, except that of the product
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	Manufacture from materials of any heading, except that of the product
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard	Manufacture from materials of any chapter, except that of the product
4804.31	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): Unbleached	Manufacture from materials of any chapter, except that of the product
4804.39	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): Other	Manufacture from materials of any chapter, except that of the product
4805.40	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified	Manufacture from materials of any chapter, except that of the product

	in Note 3 to this Chapter: Filter paper and paperboard	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surfacecoloured, surface-decorated or printed, in rolls	Manufacture from paper making materials of chapter 47

	or rectangular (including square) sheets, of any size		
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Manufacture from materials of any chapter, except that of the product	
5003	Other silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from materials of any heading, except that of the product	
5007.90	Other woven fabrics of silk or of silk waste	Manufacture from materials of any heading, except that of the product	
5101	Wool, not carded or combed	Manufacture from materials of any heading, except that of the product	
5102	Fine or coarse animal hair, not carded or combed	Manufacture from materials of any heading, except that of the product	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Manufacture from materials of any heading, except that of the product	
5106.20	Yarn of carded wool, not put up for retail sale: Containing less than 85 per cent by mass of wool	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5201	Cotton, not carded or combed	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 price of the product	
5202.91	Cotton waste (including yarn waste and garnetted stock) Garnetted stock	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 price of the product	
5206	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale	Manufacture from materials of any heading, except that of the product	

5209	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup>	Manufacture from materials of any heading, except that of the product	
5402	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufacture from materials of any heading, except that of the product	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	

Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
7115.90	Articles of precious metal or of metal clad with precious metal: Other	Manufacture from materials of any heading, except that of the product
7220.20	Flat-rolled products of stainless steel, of a width of less than 600 mm: Not further worked than cold-rolled (coldreduced)	Manufacture from ingots or other primary forms of heading 7218
7222.40	Angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7302.10	Railway or tramway rails	Manufacture from materials of heading 7206

7307	Tube or pipe fittings of stainless steel (ISO NoX5CrNiMo 1712) consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the price of the product
	- Other	Manufacture from materials of any heading except that of the product
7307.19	Cast fittings: Other	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224.
7307.93	Other: Butt welding fittings	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224.
ex 7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frame works, 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; except for:	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
7308.20	- Towers and lattice masts	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 price of the product
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	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 price of the product
7310.21 and 7310.29	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: Of a capacity of less than 50 li	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 price of the product
7311	Containers for compressed or liquefied gas, of iron or steel	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 price of the product
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	Manufacture from materials of any heading, except that of the product
		Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7326	Other articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7407 to 7419	Articles of copper	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7604.29	Aluminium bars, rods and profiles: Hollow profiles: Other	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7605	Aluminium wire	Manufacture from materials of any heading, except that of the product and those of heading 7604	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7606.12	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm: Rectangular (including square): Of aluminium alloys	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	
7607.19 and 7607.20	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: Not backed: Other, and Backed	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	

7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
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7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (excluding compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	
7616	Other articles of aluminium	Manufacture from materials of any heading, except that of the product	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials of any heading, except that of the product	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	Manufacture from materials of any all the except that of the used does not	Manufacture in which heading, the value of product materials exceed 50% of the price of the product
ex 8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hatpegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8302.41	Other mountings, fittings and similar articles: Suitable for buildings	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 price of the product	
8302.60	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 price of the product	

8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Manufacture from materials of any heading, except that of the product
8305.20	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal: Staples in strips	Manufacture from materials of any heading, except that of the product
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	Manufacture from materials of any heading, except that of the product
8309.10	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal: Crown corks	Manufacture from materials of any heading, except that of the product
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	Manufacture from materials of any heading, except that of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

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	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8602.10	Diesel-electric locomotives	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

8712	Bicycles and other cycles (including delivery tri-cycles), not motorised	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9302	Revolvers and pistols (excluding those of heading 9303 or 9304)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9303.20	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzleloading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captivebolt humane killers, linethrowing guns):- Other sporting, hunting or targetshooting shotguns, including combination shotgun-rifles	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

9303.30	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzleloading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captivebolt humane killers, linethrowing guns): Other sporting, hunting or targetshooting rifles	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9305.21 and 9305.29	Parts and accessories of shotguns or rifles of heading 9303	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9306.21	Shotgun cartridges and parts thereof; Cartridges	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9306.29	Shotgun cartridges and parts thereof; Other	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9306.30	Other cartridges and parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the

		product	
ex Chapter 94	Furniture, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product

ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or manufacture from cotton cloth already made up in a form ready for use with materials of headings 9401 or 9403, provided that: the value of the cloth does not exceed 25 % of the price of the product, and all the other materials used are originating and are classified in a heading other than headings 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9504.30	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other games,	Manufacture from materials of any heading except that of the product	

	operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment)	
9504.90	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other	Manufacture from materials of any heading except that of the product
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	Manufacture from materials of any heading, except that of the product
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials of any heading, except that of the product
9507.30	Fishing reels	Manufacture from materials of any heading, except that of the product
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (excluding roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50 % of the price of the product
9607.20	Slide fasteners and parts thereof: Parts	Manufacture from materials of any heading, except that of the product
9608.10	Ball point pens	Manufacture from materials of any heading, except that of the product
9608.20	Felt tipped and other poroustipped pens and markers	Manufacture from materials of any heading, except that of the product

9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading, except that of the product
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (excluding those of heading 8516), and parts thereof	Manufacture from materials of any heading, except that of the product
9616.10	Scent sprays and similar	Manufacture from materials of any heading,

	toilet sprays, and mounts and heads therefor	except that of the product
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)	Manufacture from materials of any heading, except that of the product
<b>List of footnotes</b>		

- (1) The fish crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from non originating fry or larvae ("Fry" means immature fish at a post-larvae stage, including fingerlings, parr, smolts and elvers).
- (2) For the special conditions relating to "specific processes", see Introductory Notes 4.1 and 4.2