

ANNEX II

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

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
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 meat and edible meat offal in the products of this Chapter is 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
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 0403	Yogurt containing added spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares	Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
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 fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and subheading 0710 10 used are wholly obtained
ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex 1211	Ephedra	Manufacture from materials of any heading.
	Chilled or frozen edible products	Manufacture from materials of any heading, except that of the product.
	Chilled or frozen nonedible products	Manufacture from materials of any heading
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture from materials of any heading
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1512	Sunflower seed oils and their fractions:	
	—for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product
	—other	Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates or of insects	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex 1601	Sausages and similar products of insects, food preparations based on these products	Manufacture from materials of any heading, except that of the product
ex 1602	Homogenised preparations, and other food preparations, containing edible insects:	
	—Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: —the weight of sugar used does not exceed 40 % of the weight of the final product or —the value of sugar used does not exceed 30 % of the ex-works price of the product
	—Chocolate and other food preparations containing cocoa	Manufacture from materials of any heading, except that of the product, in which: —the weight of sugar used does not exceed 40 % of the weight of the final product or —the value of sugar used does not

		exceed 30 % of the ex-works price of the product
	—Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis	Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product
	—Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared	Manufacture from materials of any heading, except that of the product, in which: —the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product and —the weight of sugar used does not exceed 40 % of the weight of the final product
	—Other	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
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:	
	—Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702
	—Other	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product,

		in which: —the weight of sugar used does not exceed 40 % of the weight of the final product or —the value of sugar used does not exceed 30 % of the ex-works price of the product
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: —the weight of sugar used does not exceed 40 % of the weight of the final product or —the value of sugar used does not exceed 30 % of the ex-works price of the product
1806 10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	—Malt extract	Manufacture from cereals of Chapter 10
	—Other	Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final

		product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which: —the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product and —the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: —the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product and —the weight of sugar used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by	Manufacture from materials of any heading, except that of the product,

	cooking, whether or not containing added sugar or other sweetening matter	in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 2008	Products, other than: —Nuts, not containing added sugar or spirits —Peanut butter; mixtures based on cereals; palm hearts; maize (corn) —Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	—Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used.
	—Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: —the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and —the total combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 0806 10, 2009 61,

		2009 69 used are wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
2309	Preparations of a kind used in animal feeding	Manufacture in which: —all the materials of Chapters 2 and 3 used are wholly obtained, —the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, —the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and —the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of subheading 2403 19, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained

2404.11	Products containing tobacco or reconstituted tobacco intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
2404.12	Products containing nicotine and intended for inhalation without combustion	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2404.19	Products containing tobacco substitutes	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
	Products containing nicotine substitutes	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2404.91	Products for oral application containing nicotine and intended to assist tobacco use cessation	Manufacture from materials of any heading, except that of the product
2404.92 and 2404.99	Products for transdermal application containing nicotine and intended to assist tobacco use cessation Products for application otherwise than orally or transdermally (for example, inhalers, nose drops or injections), containing nicotine and intended to assist tobacco use cessation	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or 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
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % 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) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, those oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value

		does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of

		all the materials used does not exceed 50 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Specific process(es) ⁽⁴⁾ or Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Specific process(es) ⁽⁴⁾ or Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for:	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading
ex 3006	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses, made of	Manufacture from materials of any heading, except that of the product

	sugar; Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses, made of starch or other foodstuff; Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses, in liquid form for oral intake	
	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses, containing other chemicals,	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 31	Fertilizers	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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of

		all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Specific process(es) ⁽⁴⁾ or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Specific process(es) ⁽⁴⁾ or Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
ex 3816	Dolomite ramming mix	Manufacture from materials of any heading, except that of the product
ex 3822	Diagnostic reagents and kits (including malaria diagnostic kits); blood grouping reagents	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any

		heading
ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment
Chapter 39	Plastics and articles thereof	Specific process(es) ⁽⁴⁾ or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
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
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 leather or Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % 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
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 fur skin	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 or Manufacture in which the value of all the materials used does not exceed 50 % 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
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing
ex 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
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and	Manufacture from materials of any heading, except that of the product

	wickerwork	or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	(2) Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation
5007	Woven fabrics of silk or of silk waste	(2) Spinning of natural and/or man-made staple fibres combined with

		weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
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	⁽²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
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	⁽²⁾

		Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5208 to 5212	Woven fabrics of cotton	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
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	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving

		or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	⁽²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5407 and 5408	Woven fabrics of man-made filament yarn	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	⁽²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or

		Twisting combined with any mechanical operation
5512 to 5516	Woven fabrics of man-made staple fibres:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Flocking combined with dyeing or printing or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
5602	Felt, whether or not impregnated, coated,	

	covered or laminated:	
	—Needleloom felt	(²) Extrusion of man-made fibres combined with fabric formation. However: —polypropylene filament of heading 5402, —polypropylene fibres of heading 5503 or 5506, or —polypropylene filament tow of heading 5501, 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 or Non-woven fabric formation alone in the case of felt made from natural fibres
	—Other	(²) Extrusion of man-made fibres combined with fabric formation or Non-woven fabric formation alone in the case of other felt made from natural fibres
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
5603 11 to 5603 14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from —directionally or randomly oriented filaments or —substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven
5603 91 to 5603 94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from —directionally or randomly oriented staple fibres and/or —chopped yarns, of natural or man-

		made origin, followed in both by bonding into a nonwoven
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	(²) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
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	(²) Spinning of natural and/or man- made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
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	(²) Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man- made staple fibres or Flocking combined with dyeing
Chapter 57	Carpets and other textile floor coverings:	(²) Spinning of natural and/or man- made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting

		or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Tufting or weaving of man-made filament yarn combined with coating or with laminating the product or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing.
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with weaving or tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais	Manufacture from materials of any

	and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, 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	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
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 combined with weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
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	⁽²⁾ Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
5905	Textile wall coverings: —Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing
	—Other	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving

		or Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
5906	Rubberised textile fabrics, other than those of heading 5902: —Knitted or crocheted fabrics	⁽²⁾ Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting or crocheting combined with rubberising or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
	—Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving
	—Other	Weaving, knitting or non-woven process combined with dyeing or with coating/rubberising or Yarn dyeing combined with weaving, knitting or non-woven process or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not

		exceed 50 % of the ex-works price of the product
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering or Flocking combined with dyeing or with printing or Printing (as standalone operation)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	—Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted 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:	(²) Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 60	Knitted or crocheted fabrics	(²) Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or

		Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50 % of the ex-works price of the product
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	(2) (3) Knitting or crocheting combined with making-up including cutting of fabric
	—Other	(2) Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(2) (3) Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
ex 6202,	Women's, girls' and babies' clothing and	(3)

ex 6204, ex 6206, ex 6209 and ex 6211	clothing accessories for babies, embroidered	Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	⁽²⁾ ⁽³⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, 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	⁽²⁾ ⁽³⁾ Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	—Embroidered	⁽²⁾ ⁽³⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)
	—Other	⁽²⁾ ⁽³⁾ Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as

		standalone operation)
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	—Embroidered	(³) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up preceded by printing (as standalone operation)
	—Fire-resistant equipment of fabric covered with foil of aluminised polyester	(³) Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric
	—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
	—Other	(³) Weaving combined with making-up including cutting of fabric
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 nonwovens	(²) Non-woven fabric formation combined with making-up including

		cutting of fabric
	—Other:	
	- - Embroidered	(²) (³) Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	- - Other	(²) (³) Weaving or knitting/crocheting combined with making-up including cutting of fabric
6305	Sacks and bags, of a kind used for the packing of goods	(²) Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods:	
	—Of nonwovens	(²) (³) Non-woven fabric formation combined with making-up including cutting of fabric
	—Other	(²) (³) Weaving combined with making-up including cutting of fabric
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

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
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works 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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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,	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that

	lids and other closures, of glass	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
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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals:	
	—Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
	—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
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207

7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 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 plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used

	or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	
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
7408	Copper wire	Manufacture: —From materials of any heading, except that of the product and —In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: —From materials of any heading, except that of the product and —In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture: —From materials of any heading, except that of the product and —In which the value of all the materials used does not exceed 50% of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product

ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: —From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used and —In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
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 or Manufacture in which the value of all the materials used does not exceed 50 % 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
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % 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

		or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50 % 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 50 % of the ex-works price of the product
8425 to 8430	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks: Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane Fork-lift trucks; other works trucks fitted with lifting or handling equipment Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers	Manufacture from materials of any heading, except that of the product and heading 8431 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8444 to 8447	Machines for extruding, drawing, texturing or cutting man-made textile materials: Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 Weaving machines (looms): Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture from materials of any heading, except that of the product and heading 8448 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

8456 to 8465	Machine tools for working any material by removal of material Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal Lathes for removing metal Machine tools	Manufacture from materials of any heading, except that of the product and heading 8466 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8470 to 8472	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data Other office machines	Manufacture from materials of any heading, except that of the product and heading 8473 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501 to 8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525 to 8528	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera	Manufacture from materials of any heading, except that of the product and heading 8529

	recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 heading 8538 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8542 31 ex 8542 32 ex 8542 33 ex 8542 39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8544 to 8548	Insulated wire, cable (and other insulated electric conductors, optical fibre cables Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material 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 50 % of the ex-works price of the product

ex 8549	Electrical and electronic waste and scrap containing precious metal or precious metal compounds	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 50 % 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 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8806	Unmanned aircrafts with television cameras, digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not

		exceed 50 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9001 50	Spectacle lenses of other materials than glass	Manufacture from materials of any heading, except that of the product or Manufacture in which one of the following operations is made: —surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles —coating of the lens through appropriate treatments to improve vision and ensure protection of the wearer or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9021	Articles of base metals (nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper) specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences Articles of base metals (Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters,	Manufacture from materials of any heading, except that of the product

	cotter-pins, washers (including spring washers) and similar articles, of iron or steel) specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences	
	Titanium and articles thereof specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences	Manufacture from materials of any heading
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9620	Monopods, bipods, tripods and similar articles made of graphite or other carbon	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not

		exceed 70 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

⁽¹⁾ For the special conditions relating to "specific process(es)", see Introductory Notes 8.1 to 8.3.

⁽²⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁽³⁾ See Introductory Note 7.

⁽⁴⁾ See Introductory Note 9.