

## LIST OF REQUIRED WORKING OR PROCESSING

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 1	Live animals.	All the animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal.	Manufacture in which all the meat and edible meat offal used are wholly obtained.
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained.
0304	fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
0305	fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 0306	crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
ex 0307	molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption; and	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
ex 0308	aquatic invertebrates other than crustaceans and molluscs, dried salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 4	Dairy produce; birds' eggs; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials of Chapter 4 used are wholly obtained; and</li> <li>– the weight of sugar used does not exceed 20 % of the weight of the final product.</li> </ul>
0409	Natural honey.	Manufacture in which all the natural honey used is wholly obtained.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained; and</li> <li>– the weight of sugar used does not exceed 20 % of the weight of the final product.</li> </ul>
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 10 and 11, headings 0701, 071410 and 2303, and sub-heading 0710 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 from materials of any heading, except that of the product.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts.	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 20 % of the weight of the final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	Manufacture from materials of any heading.
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	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.
1516 and 1517	animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516; and	Manufacture from materials of any heading, except that of the product.
152000	glycerol.	Manufacture from materials of any heading.
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	Manufacture in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 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;	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product.</li> </ul>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 18	Cocoa and cocoa preparations.	<p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> <li>– 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</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of the final product.</li> </ul>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product;</li> <li>– the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product.</li> </ul>



Heading (1)	Description of the good (2)	Required Working or Processing (3)
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, in which the weight of sugar used does not exceed 20 % of the weight of the final product.
2002 and 2003	tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid.	Manufacture in which all the materials of Chapter 7 used are wholly obtained.
ex Chapter 21	Miscellaneous edible preparations; except for:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product.</li> </ul>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	– sauces and preparations therefore; mixed condiments and mixed seasonings; and	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.
Chapter 22	Beverages, spirits and vinegar.	<p>Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:</p> <ul style="list-style-type: none"> <li>– all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained; and</li> <li>– the individual weight of sugar and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product.</li> </ul>
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2302 and ex 2303	residues of starch manufacture; and	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product.
2309	preparations of a kind used in animal feeding.	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapters 2 and 3 used are wholly obtained;</li> <li>– the materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product;</li> <li>– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and</li> <li>– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product.</li> </ul>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used.
2401	unmanufactured tobacco; tobacco refuse; and	All unmanufactured tobacco and tobacco refuse of Chapter 24 is 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 240319 in which at least 10 % by weight of all materials of Chapter 24 used is wholly obtained unmanufactured tobacco or tobacco refuse of heading 2401.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 70 % of the ex-works price of the product.
ex 2707	oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels.	Operations of refining or one or more specific process(es) <sup>1</sup> ; or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product.

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

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2713	petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials.	Operations of refining or one or more specific process(es) <sup>1</sup> ; or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	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 29	Organic chemicals.	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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 30	Pharmaceutical products.	Manufacture from materials of any heading.
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or in forms of packing for retail sale.	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 31	Fertilisers.	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; and inks.	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.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; 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 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex 3404	Artificial waxes and prepared waxes: – with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax.	Manufacture from materials of any heading.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	Manufacture from materials of any heading, except that of the product.
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	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 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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Chapter 37	Photographic or cinematographic goods.	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
3824 60	sorbitol other than that of subheading 2905 44; and	<p>Manufacture from materials of any subheading, except that of the product and except materials of subheading 2905 44. 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</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>
Chapter 39	plastics and articles thereof.	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
4012	retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
	– retreaded pneumatic, solid or cushion tyres, of rubber; and	Retreading of used tyres.
	– other	Manufacture from materials of any heading, except those of headings 4011 and 4012; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	
4104 to 4106	tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared; and	Re-tanning of tanned or pre-tanned hides and skins of sub-heading 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91; or manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
4107, 4112, 4113	leather further prepared after tanning or crusting.	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
4302	tanned or dressed furskins, assembled: (including heads, tails, paws and other pieces of cuttings), unassembled or assembled (without the addition of other materials) other than those of heading 4303; and	Manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
4303	articles of apparel, clothing accessories and other articles of furskin.	Manufacture from materials of any heading, except that of the product.
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 70 % of the ex-works price of the product.
ex 4407	wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed;	Planing, sanding or end-jointing.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	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 70 % of the ex-works price of the product.
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 70 % 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 70 % 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 70 % 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5004 to ex 5006	silk yarn and yarn spun from silk waste; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting. <sup>3</sup>
5007	woven fabrics of silk or of silk waste:	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving;</p> <p>weaving accompanied by dyeing;</p> <p>yarn dyeing accompanied by weaving; or</p> <p>printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.<sup>3</sup></p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. <sup>3</sup>
5111 to 5113	woven fabrics of wool, of fine or coarse animal hair or of horsehair.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or yarn dyeing accompanied by weaving; or</p> <p>printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.<sup>3</sup></p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. <sup>3</sup>
5208 to 5212	woven fabrics of cotton.	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. <sup>3</sup>
5309 to 5311	woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Spinning of natural or man- made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5401 to 5406	Yarn, monofilament and thread of man-made filaments.	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres. <sup>3</sup>
5407 and 5408	Woven fabrics of man-made filament yarn.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating;</p> <p>twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product; or</p> <p>printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.<sup>3</sup></p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5501 to 5507	Man-made staple fibres.	Extrusion of man-made fibres.
5508 to 5511	Yarn and sewing thread of man-made staple fibres.	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. <sup>3</sup>
5512 to 5516	Woven fabrics of man-made staple fibres.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; or</p> <p>printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.<sup>3</sup></p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres; or flocking accompanied by dyeing or printing. <sup>3</sup>
5602	felt, whether or not impregnated, coated, covered or laminated:	
	– needleloom felt; and	Extrusion of man-made fibres accompanied by 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 fabric formation alone in the case of felt made from natural fibres. <sup>3</sup>



Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– other;	Extrusion of man-made fibres accompanied by fabric formation; or fabric formation alone in the case of other felt made from natural fibres. <sup>3</sup>
5603	nonwovens whether or not impregnated, coated, covered or laminated;	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching.
5604	rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– rubber thread and cord, textile covered; and	Manufacture from rubber thread or cord, not textile covered.
	– other;	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres. <sup>3</sup>
5605	metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; and	Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres. <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5606	gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres; spinning accompanied with flocking; or flocking accompanied by dyeing. <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 57	Carpets and other textile floor coverings.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; manufacture from coir yarn or sisal yarn or jute yarn;</p> <p>flocking accompanied by dyeing or by printing; or</p> <p>tufting accompanied by dyeing or by printing.</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching.<sup>3</sup></p> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading 5402,</li> <li>– polypropylene fibres of heading 5503 or 5506, or</li> <li>– polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product.</p> <p>Jute fabric may be used as a backing.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; and embroidery; except for:	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or flocking or coating; flocking accompanied by dyeing or by printing; yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3</sup>
5805	hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up; and	Manufacture from materials of any heading, except that of the product.
5810	embroidery in the piece, in strips or in motifs.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 accompanied by dyeing or by flocking or by coating; or flocking accompanied by dyeing or by 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 accompanied by weaving.
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	Weaving accompanied by dyeing or by coating; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Weaving accompanied by dyeing or by coating. <sup>3</sup>
5905	Textile wall coverings:	
	– impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating.
	– other	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5906	Rubberised textile fabrics, other than those of heading 5902:	
	– knitted or crocheted fabrics;	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting; knitting accompanied by dyeing or by coating; or dyeing of yarn of natural fibres accompanied by knitting. <sup>3</sup>
	– other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials; and	Extrusion of man-made fibres accompanied by weaving.
	– other.	Weaving accompanied by dyeing or by coating; or dyeing of yarn of natural fibres accompanied by weaving.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Weaving accompanied by dyeing or by flocking or by coating; flocking accompanied by dyeing or by printing; or  printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	– incandescent gas mantles, impregnated; and	Manufacture from tubular knitted gas-mantle fabric.
	– other	Manufacture from materials of any heading, except that of the product.
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	– polishing discs or rings other than of felt of heading 5911;	Weaving.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<p>– woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911; and</p>	<p>Extrusion of man-made fibres or Spinning of natural or of man-made staple fibres, in each case accompanied by weaving; or weaving accompanied by dyeing or by coating.</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> <li>– coir yarn;</li> <li>– yarn of polytetrafluoroethylene<sup>4</sup>;</li> <li>– yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin;</li> <li>– yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid;</li> <li>– monofil of polytetrafluoroethylene<sup>4</sup>;</li> <li>– yarn of synthetic textile fibres of poly (<i>p</i>-phenylene terephthalamide);</li> </ul>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
		<ul style="list-style-type: none"> <li>– glass fibre yarn, coated with phenol resin and gimped with acrylic yarn<sup>4</sup>; and</li> <li>– copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid.</li> </ul>
	– other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving <sup>3</sup> ; or weaving accompanied by dyeing or by coating.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 60	Knitted or crocheted fabrics.	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting; knitting accompanied by dyeing or by flocking or by coating; flocking accompanied by dyeing or by printing; dyeing of yarn of natural fibres accompanied by knitting; or twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product. <sup>3</sup>
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; and	Knitting and making-up (including cutting). <sup>3.5</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– other	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products); or  dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products). <sup>3</sup>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making- up (including cutting); or  making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3,5</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	women's, girls' and babies' clothing and clothing accessories for babies, embroidered;	Weaving accompanied by making- up (including cutting); or manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. <sup>5</sup>
ex 6210 and ex 6216	fire-resistant equipment of fabric covered with foil of aluminised polyester;	Weaving accompanied by making- up (including cutting); or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting). <sup>5</sup>
6213 and 6214	handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<p>embroidered; and</p>	<p>Weaving accompanied by making-up (including cutting);  manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product;<sup>5</sup> or  making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.<sup>3,5</sup></p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– other; and	Weaving accompanied by making-up (including cutting); or making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. <sup>3,5</sup>
6217	other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	– embroidered;	Weaving accompanied by making-up (including cutting); or manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. <sup>5</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– fire-resistant equipment of fabric covered with foil of aluminised polyester;	Weaving accompanied by making-up (including cutting); or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting). <sup>5</sup>
	– interlinings for collars and cuffs, cut out; and	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.	Weaving accompanied by making-up (including cutting). <sup>5</sup>
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; and	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting). <sup>3</sup>



Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– other:	
	– – embroidered; and	Weaving or knitting accompanied by making-up (including cutting); 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. <sup>5,6</sup>
	– – other;	Weaving or knitting accompanied by making-up (including cutting).
6305	sacks and bags, of a kind used for the packing of goods;	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting). <sup>3</sup>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
6306	tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	– of nonwovens; and	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching.
	– other;	Weaving accompanied by making-up (including cutting); <sup>3,5</sup> or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting).
6307	other made-up articles, including dress patterns; and	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
6308	sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 70 % 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product; or  manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex 6803	articles of slate or of agglomerated slate;	Manufacture from worked slate.
ex 6812	articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate; and	Manufacture from materials of any heading.
ex 6814	articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials.	Manufacture from worked mica (including agglomerated or reconstituted mica).
Chapter 69	Ceramic products.	Manufacture from materials of any heading, except that of the product; or  manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 70	Glass and glassware, except for:	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>
7010	carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass;	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
7013	glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018); and	<p>Manufacture from materials of any heading, except that of the product;</p> <p>cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product; or</p> <p>hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product.</p>
7019	glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
7106, 7108 and 7110	precious metals:	
	– unwrought; and	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110; electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110; or fusion or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals.
	– semi-manufactured or in powder form; and	Manufacture from unwrought precious metals.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
7117	imitation jewellery.	Manufacture from materials of any heading, except that of the product; or  manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product.
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 7214	flat-rolled products, bars and rods of iron or non-alloy steel;	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207.
7215 and 7216	other bars and rods of iron or non-alloy steel;  angles, shapes and sections of iron or non-alloy steel;	Manufacture from materials of any heading, except that of the product and of headings 7206 and 7207; or  manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
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, 7205 or subheading 7218 10.
7219 to 7222	flat-rolled products, bars and rods, angles, shapes and sections of stainless steel;	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218.
7223	wire of stainless steel;	Manufacture from semi-finished materials of heading 7218.
7224 90	semi-finished products;	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 7224 10.
7225 to 7228	flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel; and	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224.
7229	wire of other alloy steel.	Manufacture from semi-finished materials of heading 7224.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product.
ex 7301	sheet piling;	Manufacture from materials of heading 7206.
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 and 7305	tubes, pipes and hollow profiles, of iron (other than cast iron) or steel;  other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel;	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7212, 7218, 7219, 7220 or 7224.
7306	other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel;	Manufacture from materials of any Chapter except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 7307	tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts; and	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product.
7308	structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used.
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product.
7408	copper wire; and	Manufacture from materials of any heading, except that of the product and heading 7407.
7413	stranded wire, cables, plaited bands and the like, of copper; not electrically insulated.	Manufacture from materials of any heading, except that of the product and heading 7408.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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:	Manufacture from materials of any heading, except that of the product.
7601	unwrought aluminium;	Manufacture from materials of any heading.
7605	aluminium wire;	Manufacture from materials of any heading, except that of the product and heading 7604.
7607	aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm; and	Manufacture from materials of any heading, except that of the product and heading 7606.
7614	stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Manufacture from materials of any heading, except that of the product and heading 7605.
Chapter 78	Lead and articles thereof.	Manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 79	Zinc and articles thereof.	Manufacture from materials of any heading, except that of the product.
ex Chapter 80	Tin and articles thereof, except:	Manufacture from materials of any heading, except that of the product.
8007	other articles of tin.	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 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 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 70 % 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 70 % of the ex-works price of the product.
8401	nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation;	Manufacture in which the value of all the materials used does not exceed 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
8419	machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric;	Manufacture from materials of any subheading, 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.
8427	fork-lift trucks; other works trucks fitted with lifting or handling equipment;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8443 31	machines which perform two or more functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network;	Manufacture from materials of any subheading, 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.
8481	taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves; and	Manufacture from materials of any subheading, 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.
8482	ball or roller bearings.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture 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.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
8501,8502	electric motors and generators; Electric generating sets and rotary converters;	Manufacture from materials of any heading, except that of the product and of heading 8503; or  manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8513	portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512;	Manufacture from materials of any heading, except that of the product; or  manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8519	sound recording and sound reproducing apparatus;	Manufacture from materials of any heading, except that of the product and of heading 8522; or  manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
8521	video recording or reproducing apparatus, whether or not incorporating a video tuner;	Manufacture from materials of any heading, except that of the product and of heading 8522; or  manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8523	discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37;	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.
8525	transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8526	radar apparatus, radio navigational aid apparatus and radio remote control apparatus;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8527	reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8528	monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus;	Manufacture from materials of any heading, except that of the product and of heading 8529; 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 of 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

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8539	electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps;	Manufacture from materials of any subheading, 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.
8544	insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors;	Manufacture 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.
8545	carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes;	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
8546	electrical insulators of any material;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8547	insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material; and	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8548	waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	Manufacture in which the value of all the materials used does not exceed 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 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
8711	motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, side-cars; and	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.
8714	parts and accessories of vehicles of headings 8711 to 8713.	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; 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 8804	rotochutes.	<p>Manufacture from materials of any heading, including other materials of heading 8804; or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>
Chapter 89	Ships, boats and floating structures.	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.</p>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
9001 50	spectacle lenses of materials other than glass; and	<p>Manufacture from materials of any heading, except that of the product;</p> <p>manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product; or</p> <p>manufacture in which one of the following operations is included:</p> <ul style="list-style-type: none"> <li>– surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or</li> <li>– coating of the lens to appropriated treatments to improve vision and ensure protection of the wearer.<sup>7</sup></li> </ul>
9002	lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.



Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 91	Clocks and watches and parts thereof.	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.
Chapter 92	Musical instruments; parts and accessories of such articles.	Manufacture in which the value of all the materials used does not exceed 70 % 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; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 9506	golf clubs and parts thereof.	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used.
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product; or  manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
9603	brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees);	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
9605	travel sets for personal toilet, sewing or shoe or clothes cleaning;	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
9608	ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609;	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used.
9613 20	pocket lighters, gas fuelled, refillable; and	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product.
9614	smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	Manufacture from materials of any heading.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product.

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- 1 For the special conditions relating to specific processes, see Notes 8.1 and 8.3 of Annex I to Protocol 1.
  - 2 For the special conditions relating to specific processes, see Note 8.2 of Annex I to Protocol 1.
  - 3 For special conditions relating to products made of a mixture of textile materials, see Note 6 of Annex I to Protocol 1.
  - 4 The use of this material is restricted to the manufacture of woven fabrics of a kind used in the paper-making machinery.
  - 5 See Note 7 of Annex I to Protocol 1.
  - 6 For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Note 7 of Annex I to Protocol 1.
  - 7 Coatings treatments will provide the lens key properties in terms of improved vision (for example: prevention of breakage and scratches, anti-smudge, anti-dust, anti-fog or water repellent functions) and health protection (for example: protection from visible light through photo- chromic properties, reduction of ultra-violet direct and indirect exposure, or prevention of harmful effects linked to high-energy blue light).
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