

LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

| Harmonised System heading | Description of product | Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status) |
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| (1) | (2) | (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 in the products of this chapter is 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 |
| 03.04 | 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 |
| 03.05 | 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 |
| ex 03.06 | Crustaceans, whether in shell or not, dried, salted or in brine; 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 03.07 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, 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 |
| 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; and - the weight of sugar 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 05.11.91 | 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, and - the weight of sugar used does not exceed 40% of the weight of the final product |
| Chapter 9 | Coffee, tea, maté and spices; | Manufacture from materials of any heading |

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| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the materials of Chapters 10 and 11, headings 07.01 and 23.03, and sub-heading 07.10.10 used are wholly obtained |
| ex 11.06 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 07.13 | Drying and milling of leguminous vegetables of heading 07.08 |
| 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 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 or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any sub-heading, except that of the product |
| 15.01 to 15.04 | Fats from pig, poultry, bovine, sheep or goat, fish, etc | Manufacture from materials of any heading except that of the product |
| 15.05, 15.06 and 15.20 | 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... Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading |
| 15.09 and 15.10 | Olive oil and its fractions | Manufacture in which all the vegetable materials used are wholly obtained |
| 15.16 and 15.17 | 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 15.16 | Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |
| ex 17.02 | Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product |

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| ex 17.02 | Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading 17.02 |
| 17.04 | Sugar confectionery (including white chocolate), 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 the materials of Chapter 4 used does not exceed 60% of the weight of final product |
| Chapter 18 | Cocoa and cocoa preparations | 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 the materials of Chapter 4 used does not exceed 60% of the weight of final product |
| Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - 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 the materials of Chapter 4 used does not exceed 60% of the weight of 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, in which the weight of sugar used does not exceed 40% of the weight of the final product |
| 20.02 and 20.03 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | 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 the materials of Chapter 4 used does not exceed 60% of the weight of final product |
| 21.03 | 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 | 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 | Manufacture from materials of any heading, except that of the product and headings 22.07 and 22.08, in which: - all the materials of sub-headings 08.06.10, 20.09.61, 20.09.69 used are wholly obtained, and - 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 the materials of Chapter 4 used does not exceed 60% of the weight of final product |
| 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 |

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| ex 23.03 | Residues of starch manufacture | 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 |
| 23.09 | Preparations of a kind used in animal feeding | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 2 and 3 used are wholly obtained, and - the weight of materials of Chapter 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product, and - 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 the materials of Chapter 4 used does not exceed 60% of the weight of 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 Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used |
| 24.01 | Unmanufactured tobacco; tobacco refuse | All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any heading, except that of the product and of heading 24.03, and in which the weight of materials of heading 24.01 used does not exceed 50% of the total weight of materials of heading 24.01 used |
| 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| ex 25.19 | 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| ex 27.07 | 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) 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 |
| 27.10 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more | Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials |

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| | of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | 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 | |
| 27.11 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) <i>or</i> 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 | |
| 27.12 | 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) <i>or</i> 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 | |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | (a) Least developed countries (hereinafter "LDCs") 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 28.11 | Sulphur trioxide | (a) LDCs Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 28.40 | Sodium perborate | (a) LDCs Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the value | b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the |

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| | | of all the materials used does not exceed 70% of the ex-works price of the product | value of all the materials used does not exceed 50% of the ex-works price of the product |
| 28.43 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | Manufacture from materials of materials of heading 28.43 | any heading, including other |
| ex 28.52 | - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall 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 | (b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall 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 |
| | - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | (a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall 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 | (b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall 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: | (a) LDCs 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 | b) Other beneficiary countries 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 29.05 | Metal alcoholates of alcohols of this heading and of ethanol; except for: | (a) LDCs Manufacture from materials of any heading, including other materials of heading 29.05. 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 | (b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 29.05. 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 |

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| | | <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 29.05.4300 29.05.4400; 29.05.4500 | Mannitol; D-glucitol (sorbitol); Glycerol | (a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 29.32 | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| | – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | (a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only | (a) LDCs Manufacture from materials of | (b) Other beneficiary countries Manufacture from materials of |

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| | | any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | (a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any heading | |
| Chapter 31 | Fertilisers | (a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> 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 | (a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | (a) LDCs Manufacture from materials of any heading, except that of the | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the |

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| | | 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils, except for: | (a) LDCs Manufacture from materials of any heading, including materials of a different 'group' in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| ex 34.04 | 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 | |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | (a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | (a) LDCs 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 <i>or</i> | (b) Other beneficiary countries 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 <i>or</i> |

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| | | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 37 | Photographic or cinematographic goods | (a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> 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: | (a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 38.03 | Refined tall oil | (a) LDCs Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 38.05 | Spirits of sulphate turpentine, purified | (a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 38.06 | Ester gums | (a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works | (b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the |

| | | price of the product | ex-works price of the product |
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| ex 38.07 | Wood pitch (wood tar pitch) | (a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 38.09.10 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | (a) LDCs Manufacture from materials of any heading, including other materials of heading 38.23 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 38.23 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 38.24. 6000 | Sorbitol other than that of sub-heading 29.05.4400 | (a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 39 | Plastics and articles thereof; except for: | (a) LDCs Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 39.07 | - Copolymer, made from | (a) | (b) |

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| | polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | LDCs 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 ⁱ <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| | – Polyester | (a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 39.20 | lonomer sheet or film | (a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 39.21 | Foils of plastic, metallised | (a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, | | |

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| | tyre treads and tyre flaps, of rubber: | |
| | – Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |
| | – Other | Manufacture from materials of any heading, except those of headings 40.11 and 40.12 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |
| 41.01 to 41.03 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41 | Manufacture from materials of any heading |
| 41.04 to 41.06 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned or pre-tanned hides and skins of sub-headings 41.04.1100, 41.04.1900, 41.05.1000, 41.06.2100, 41.06.3100 or 41.06.9100 <i>or</i> Manufacture from materials of any heading, except that of the product |
| 41.07, 41.12, 41.13 | Leather further prepared after tanning or crusting | Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 41.04.4100, 41.04.4900, 41.05.3000, 41.06.2200, 41.06.3200 and 41.06.9200 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 <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), | Manufacture from materials of any heading |

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| | other than raw hides and skins of heading 41.01, 41.02 or 41.03 | |
| ex 43.02 | 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 |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 43.02 |
| 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 44.07 | 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 44.08 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or endjointing |
| ex 44.10 to ex 44.13 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |
| ex 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |
| ex 44.18 | – 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 44.21 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 44.09 |
| 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 |
| 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 |

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| 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 50.03 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | |
| 50.04 to ex 50.06 | Silk yarn and yarn spun from silk waste | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting | |
| 50.07 | Woven fabrics of silk or of silk waste: | (a) LDCs Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | (b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |
| 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 | |
| 51.06 to 51.10 | Yarn of wool, of fine or coarse animal hair or of horsehair | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning | |
| 51.11 to 51.16 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | (a) LDCs Weaving or Printing accompanied by at least two preparatory or | (b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case |

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| | | finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | <p>accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product | |
| 52.04 52.07 | to Yarn and thread of cotton | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning | |
| 52.08 52.12 | to Woven fabrics of cotton | <p>(a) LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> |
| 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 | |
| 53.06 53.08 | to Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning | |
| 53.09 | to Woven fabrics of other vegetable textile fibres; woven fabrics of | (a) | (b) |

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| 53.11 | paper yarn: | <p style="text-align: center;">LDCs</p> Weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | <p style="text-align: center;">Other beneficiary countries</p> Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn , in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |
| 54.01 to 54.06 | Yarn, monofilament and thread of man-made filaments | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres | |
| 54.07 and 54.08 | Woven fabrics of man-made filament yarn: | <p style="text-align: center;">(a) LDCs</p> Weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | <p style="text-align: center;">(b) Other beneficiary countries</p> Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex- |

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| | | | works price of the product | | | | |
| 55.01 55.07 | to | Man-made staple fibres | Extrusion of man-made fibres | | | | |
| 55.08 55.11 | to | Yarn and sewing thread of man-made staple fibres | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning | | | | |
| 55.12 55.16 | to | Woven fabrics of man-made staple fibres: | <table border="0"> <tr> <td style="text-align: center;">(a) LDCs</td> <td style="text-align: center;">(b) Other beneficiary countries</td> </tr> <tr> <td>Weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td> <td>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</td> </tr> </table> | (a) LDCs | (b) Other beneficiary countries | Weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |
| (a) LDCs | (b) Other beneficiary countries | | | | | | |
| Weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | | | | | | |
| 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 <i>or</i> Flocking accompanied by dyeing or printing | | | | |
| 56.02 | | Felt, whether or not impregnated, coated, covered or laminated: | | | | | |
| | | - Needleloom felt | Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, 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 <i>or</i> Fabric formation alone in the case of felt made from natural fibres | | | | |
| | | - Other | Extrusion of man-made fibres accompanied by fabric formation, <i>or</i> Fabric formation alone in the case of other felt made from natural fibres | | | | |
| 56.03 | | Nonwovens, whether or not impregnated, coated, covered or | <table border="0"> <tr> <td style="text-align: center;">(a) LDCs</td> <td style="text-align: center;">(b) Other beneficiary countries</td> </tr> </table> | (a) LDCs | (b) Other beneficiary countries | | |
| (a) LDCs | (b) Other beneficiary countries | | | | | | |

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| | laminated | Any non-woven process including needle punching | Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: | | |
| | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered | |
| | - Other | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres | |
| 56.05 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres | |
| 56.06 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing | |
| Chapter 57 | Carpets and other textile floor coverings: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, 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 Jute fabric may be used as a backing | |
| Ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | (a) LDCs Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the | (b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by |

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| | | unprinted fabric used does not exceed 47.5% of the ex-works price of the product | dyeing or by printing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |
| 58.05 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product | |
| 58.10 | 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 | |
| 59.01 | 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 | |
| 59.02 | 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 | |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 | 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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 59.04 | 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 | |
| 59.05 | 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 and/or man-made staple fibres or extrusion of | |

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| | | man-made filament yarn, in each case accompanied by weaving or 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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02: | | |
| | - Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting | |
| | - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Extrusion of man-made fibres accompanied by weaving | |
| | - Other | Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving | |
| 59.07 | 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 or 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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 59.08 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: | | |
| | - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas-mantle fabric | |
| | - Other | Manufacture from materials of any heading, except that of the product | |
| 59.09 to 59.11 | Textile articles of a kind suitable for industrial use: | | |
| | - Polishing discs or rings other than of felt of heading 59.11 | Weaving | |
| | - 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 | (a) LDCs Weaving | (b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving |

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| | and/or weft of heading 59.11 | | <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> - - coir yarn - - yarn of polytetrafluoroethylene, - - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - - monofil of polytetrafluoroethylene, - - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid |
| | - Other | Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving | <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> |
| Chapter 60 | Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting | <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product</p> |
| 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 | (a) LDCs Manufacture from fabric | (b) Other beneficiary countries Knitting and making-up (including cutting) |
| | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting | |

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| | | (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) | |
| Ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | (a) LDCs Manufacture from fabric | (b) Other beneficiary countries 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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |
| ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.11 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | (a) LDCs Chapter rule applies | (b) Other beneficiary countries 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 |
| ex 62.10 and ex 62.16 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | (a) LDCs Chapter rule applies | b) Other beneficiary countries 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) |
| 62.13 and 62.14 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | | |
| | - 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 OR Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted |

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| | | fabric used does not exceed 47.5% of the ex-works price of the product | |
| | - Other | Weaving accompanied by making-up (including cutting) or Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12: | | |
| | - 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 | |
| | - 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) | |
| | - 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 | (a) LDCs Chapter rule applies | (b) Other beneficiary countries Weaving accompanied by making-up (including cutting) |
| 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 | |
| 63.01 to 63.04 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | | |
| | - Of felt, of nonwovens | (a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting) | (b) Other beneficiary countries 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) |
| | - Other: | | |
| | -- Embroidered | Weaving or knitting 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 | |
| | -- Other | Weaving or knitting accompanied by making-up (including cutting) | |
| 63.05 | Sacks and bags, of a kind used for the packing of goods | (a) LDCs Weaving or knitting and making- | (b) Other beneficiary countries Extrusion of man-made fibres |

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| | | up (including cutting) | or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | | |
| | - Of nonwovens | (a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting) | (b) Other beneficiary countries 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) 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) | |
| 63.07 | 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 | |
| 63.08 | 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 | (a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set | (b) Other beneficiary countries 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 64.06 | |
| 64.06 | 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 | |
| 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 | |

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| ex 68.03 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 68.12 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 68.14 | 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 | (a) LDCs 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 | (b) Other beneficiary countries 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 70 | Glass and glassware, 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 | |
| 70.06 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, | | |
| | – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards | Manufacture from non-coated glass-plate substrate of heading 70.06 | |
| | – Other | Manufacture from materials of heading 70.01 | |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product or 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 | |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18) | Manufacture from materials of any heading, except that of the product or 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 Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product | |
| ex 70.19 | Articles (other than yarn) of glass fibres | Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious | Manufacture from materials of any heading, except that of the | |

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| | metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for: | product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| 71.06, 71.08 and 71.10 | Precious metals: | |
| | - Unwrought | Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10 or Fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals |
| | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |
| ex 71.07, ex 71.09 and ex 71.11 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |
| 7115 | Other articles of precious metal or of metal clad with precious metal | Manufacture from materials of any heading, except that of the product |
| 71.17 | 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 |
| 72.07 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or 72.06 |
| 72.08 to 72.16 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 72.06 or 72.07 |
| 72.17 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 72.07 |
| 72.18.9100 and 72.18.9900 | Semi-finished products | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.18.1000 |
| 72.19 to 72.22 | 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 72.18 |
| 72.23 | Wire of stainless steel | Manufacture from semi-finished materials of heading 72.18 |
| 72.24.90 | Semi-finished products | Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.24.1000 |
| 72.25 to 72.28 | 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 or semi-finished materials of heading 72.06, 72.07, 72.18 or 72.24 |
| 72.29 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 72.24 |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |
| ex 73.01 | Sheet piling | Manufacture from materials of heading 72.07 |

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| 73.02 | 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 72.06 |
| 73.04, 73.05 and 73.06 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 72.06, 72.07, 72.08, 72.09, 72.10, 72.11, 72.12, 72.18, 72.19, 72.20 or 72.24 |
| ex 73.07 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product |
| 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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 73.01 may not be used |
| ex 73.15 | Skid chain | Manufacture in which the value of all the materials of heading 73.15 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 |
| 74.03 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading |
| 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 |
| 76.01 | Unwrought aluminium | Manufacture from materials of any heading |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacture from materials of any heading, except that of the product and heading 76.06 |
| Chapter 77 | Reserved for possible future use in the Harmonised System | |
| ex Chapter 78 | Lead and articles thereof, except for: | Manufacture from materials of any heading, except that of the product |
| 78.01 | Unwrought lead: | |
| | - Refined lead | Manufacture from materials of any heading |
| | - Other | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 78.02 may not be used |

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| 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 70% of the ex-works price of the product | |
| 82.06 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set | |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | |
| 82.14 | Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| ex 83.02 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.02 may be used, provided that their total value does not exceed 20% of the ex-works price of the product | |
| ex 83.06 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.06 may be used, provided that their total value does not exceed 30% of the ex-works price of the product | |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the |

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| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 84.82 | Ball or roller bearings | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 85.01, 85.02 | Electric motors and generators; Electric generating sets and rotary converters | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.03 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.03 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 | (a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.19 | Sound recording and sound reproducing apparatus | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | (a) LDCs Manufacture from materials of any | (b) Other beneficiary countries Manufacture from materials of |

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| | | heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.23 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.25 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.27 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.28 | 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 | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.35 | to Electrical apparatus for switching or | (a) | (b) |

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| 85.37 | 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 | LDCs Manufacture from materials of any heading, except that of the product and of heading 85.38 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.38 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.40.1100 and 85.40.1200 | Cathode ray television picture tubes, including video monitor cathode ray tubes | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.42.3100 to 85.42.3300 and 85.42.3900 | Monolithic integrated circuits | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product <i>or</i> The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party | |
| 85.44 | 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 | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.45 | 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 | |
| 85.46 | Electrical insulators of any material | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.47 | 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 | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 85.48 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical | (a) LDCs Manufacture in which the value of all the materials used does not | (b) Other beneficiary countries Manufacture in which the value of all the materials used |

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| | parts of machinery or apparatus, not specified or included elsewhere in this Chapter | exceed 70% of the ex-works price of the product | 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 | |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | (a) LDCs 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 | (b) Other beneficiary countries 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 | |
| ex 88.04 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 88.04 or Manufacture in which the value of all the materials used does not exceed 70% 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 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 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 70% of the ex-works price of the product | |
| 90.02 | 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 | (a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | (b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or | (a) LDCs Manufacture in which the value of all the materials used does not | (b) Other beneficiary countries Manufacture in which the value of all the materials used |

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| | apparatus of Chapter 90 | exceed 70% of the ex-works price of the product | does not exceed 50% of the ex-works price of the product |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| Chapter 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 <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| ex 95.06 | 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | |
| 96.01 and 96.02 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatin | Manufacture from materials of any heading | |
| 96.03 | 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 | |
| 96.05 | 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 | |

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| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| 96.08 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 | 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 |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product |
| 96.13.2000 | Pocket lighters, gas fuelled, refillable | Manufacture in which the total value of the materials of heading 96.13 used does not exceed 30% of the ex-works price of the product |
| 96.14 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | Manufacture from materials of any heading |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product |