Appendix II

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

The products mentioned in the list may not all be covered by the Decision. It is therefore necessary to consult the other parts of the Decision

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) 0	pr (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained.	
0403	— Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added suggar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	 Manufacture in which: all the materials of Chapter 4 used must be wholly obtained, any fruit juice (expect those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3) 0	pr (4)
Chapter 06	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 must be wholly obtained, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	 Manufacture in which: all the materials of Chapter 8 used must be wholly obtained, and the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	

(1)	(2)	(3) 01	r (4)
Chapter 12	Oils seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	 Mucilages and thickeners, modified, derived from vegetable products 	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetables waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506	
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	

(1)	(2)	(3)	or (4)
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	— Other	Manufacture in which all the materials of Chapter 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to	Vegetables oils and their fractions:		
1515	— Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Solid fractions except for that of jojoba oil	Manufacture from other materials of heading No 1507 to 1515	
	— Other	Manufacture in which all the vegetable materials used must be wholly obtained	

(1)	(2)	(3) 0	pr (4)
1516	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	 Manufacture in which: all the materials of Chapter 2 used must be wholly obtained, all the vegetable materials used must be wholly obtained. However, materials of headings Nos 1507, 1508, 1511 and 1513 may be used 	
1517	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 No 1516	 Manufacture in which: all the materials of Chapters 2 and 4 used must be wholly obtained, all the vegetable materials used must be wholly obtained. However, materials of headings Nos 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :		
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	 Other sugars in solid form, flavoured or coloured 	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
	— Other	Manufacture in which all the materials used must already be originating	

(1)	(2)	(3) 0	r (4)
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate),	Manufacture in which:	
	not containing cocoa	 — all the materials used are classified within a heading other than that of the product, 	
		 the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which:	
		 — all the materials used are classified within a heading other than that of the product, 	
		 the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heating Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	— Malt extract	Manufacture from cereals of Chapter 10	
	— Other	Manufacture in which:	
		 all the materials used are classified within a heading other than that of the product, 	
		 the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	 Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must wholly obtained	

(1)	(2)	(3) 0	r (4)
1902 (cont'd)	 Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or mulluscs 	 Manufacture in which: all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, all the materials of Chapters 2 and 3 used must be wholly 	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls,	obtained Manufacture from materials of any heading except potato starch of	
1904	siftings or in similar forms Prepared foods obtained by the swelling or roasting of cereals or cereal products (for	heading No 1108 Manufacture:	
	example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal); precooked, or otherwise prepared, not elsewhere specified or included	 from materials not classified within heading No 1806; in which all the cereals and flour (except durum wheat and its derivatives (¹)) used must be wholly obtained, 	
		 in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(¹) See note 1 Appendix II(a).

(1)	(2)	(3)	or (4)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex 2008	— Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	
	 Peanut butter; mixtures based on cereals; palm hearts; maize (corn) 	Manufacture in which all the materials used are classified within a heading other than that of the product	
	 Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of any materials of Chapter 17, used does not 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not	Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	containing added sugar or other sweetening matter:		
	— Citrus juices	 Manufacture in which: all the citrus fruits used must be wholly obtained, the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
	— Other	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

(1)	(2)	(3) 0	r (4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	 Manufacture in which: all the materials used are classified within a heading other than that of the product, all the chicory used must be wholly obtained 	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	 — Sauces and preparations therefor; mixed condiments and mixed seasonings 	Manufacture in which all the materials used are classified within a heading other than 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	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	 Manufacture in which: — all the materials used are classified within a heading other than that of the product, — all the grapes or any material dervied from grapes used must be wholly obtained 	

(1)	(2)	(3)	pr (4)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of any materials of Chapter 17 used does not 	
		 chapter 17 used does not exceed 30 % of the ex-works price of the product, any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	
2208	Undenatured ethyl alcohol of an alcoholic	Manufacture:	
	strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	 from materials not classified within heading Nos 2207 or 2208, 	
		— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrak may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which:	
		 all the cereals, sugar or molasses, meat or milk used must already be originating, 	
		 — all the materials of Chapter 3 used must be wholly obtained 	

(1)	(2)	(3) 0	or (4)
ex Chapter 24	Tobacco and manufactured tobacco, substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained.	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulfur; earths and stone; plastering materials, lime and cement; except for	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	

(1)	(2)	(3) or	r (4)
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances, mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) 0	r (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

 ^{(&}lt;sup>1</sup>) For the special conditions relating to 'specific processes' see introductory note 7.2.
 (²) For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

(1)	(2)	(3) 0	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29 (¹)	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	exceed 40 % of the ex-works price
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (²) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

See note 2, Appendix II(a) and Joint Declaration V, for heading No ex 2914.
 For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

(1)	(2)	(3) 0	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (¹) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915 (²)	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
x 2932	 Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives 	Manufacture from materials on any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	 Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 		Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works pric of the product

of the product

Nucleic acids and their salts, other heterocyclic

compounds

2934

Manufacture in which the value of Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not all the materials used does not exceed 40 % of the ex-works price of the product exceed 20 % of the ex-works price

For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.
 See note 3, Appendix II(a) and Joint Declaration V, for heading No ex 2915.

(1)	(2)	(3) c	r (4)
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	 Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale 	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	— Other:		
	— — Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	— — Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	— — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	— — Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
3002 (cont'd)	— — Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	— Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	
	— Other	 Manufacture in which: all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex Chapter 31	Fertilisers, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	 Manufacture in which: all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this Chapter based on colouring matter of vegetable or animal origin:		
	 Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins 	Manufacture from oleoresins	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % 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
3204 to 3206	Synthetic organic colouring matter, colour lakes; preparations and other colouring matter	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % 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
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
3301	Essential oils (terpeneless or not), including concentretes 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	Manufacture from materials of any heading, including materials of a different 'group' (¹) in this heading. However, materials classified within the same group may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, 'dental waxes' and dental preparations with a basis of plaster, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) (²) or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	 With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except: — hydrogenated oils having the	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		character of waxes of heading No 1516,	
		 fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, 	
		— materiales of heading No 3404	
		However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture 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; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	 Instant print film for color photography in packs 	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) c	pr (4)
3701 (cont'd)	— Other	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	 Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	 Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 3807	Wood pitch (wood tar pitch)	Destillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plantgrowth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3809	Finishing agents, dye carries 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	 Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals 	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) 0	r (4)
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not contaninig or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	 Industrial monocarboxylic fatty acids, acid oils from refining 	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries; not elsewhere specified or included:		

(1)	(2)	(3)	or (4)
3824 (cont'd)	 The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905 Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes Alkaline iron oxide for the purifcation of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901	 Polymers of ethylene, in primary forms: Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	 Manufacture in which: the value of all the materials used does not exceed 50 % of the ex-works price of the product; the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price fo the product (¹) 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

 $^(^1)$ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or (4)
3901 (cont'd)	— Other	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product $(^1)$	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3902 to 3906	Polymers of propylene or other olefins: polymers of styrene; polymers of vinyl chloride or of other halogenated olefins; polymers of vinyl acetate or other vinyl esters; acrylic polymers: all in primary forms	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product $(^1)$	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3907	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
	 Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (¹)	
	— Polyester	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
	— Other	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product $(^1)$	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3908 to 3911	Polyamides; amino-resins, phenolic resins and polyurethanes; silicones; petroleum resins, coumumarone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms	Manufacture in which all the materials used are classfied within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product $(^1)$	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

 $^(^1)$ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3) 0	pr (4)
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3913 to 3914	Natural polymers and modified natural polymers not elsewhere specified or included; ion-exchangers based on polymers of heading Nos 3901 to 3913, in primary forms	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product (¹)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3915	Waste, parings and scrap, of plastic	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product (¹)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	 Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked 	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50 % of the ex-works price of the product (¹)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other:		
	 — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	 Manufacture in which: the value of all the materials used does not exceed 50 % of the ex-works price of the product, the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (¹) 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

^{(&}lt;sup>1</sup>) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3) c	pr (4)
3916 to 3921 (cont'd)	— — Other	Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20 % of the ex-works price of the product $(^1)$	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	 Manufacture in which: the value of all the materials used does not exceed 50 % of the ex-works price of the product, the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	— Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	 Sheets of regenerated cellulose, polyamides or polyethylene 	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (²)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	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 in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	

In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
 The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 %.

(1)	(2)	(3) 0	r (4)
ex 4002	Latex	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable 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 heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides ans skins (other than furskins) and leather; except for	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 (¹) to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) 0	r (4)
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	— Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	— Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets 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 finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	— Sanded or finger-jointed	Sanding or finger-jointing	
	— Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

(1)	(2)	(3) 0	or (4)
ex 4418	— Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	— Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	Manufacture from paper-making materials of Chapter 47	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3) 0	pr (4)
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	 Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard 	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
	— Other	Manufacture from materials not classified in heading No 4909 or 4911	

(1)	(2)	(3) 01	r (4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	 Manufacture from (¹): raw silk or silk waste carded or combed or otherwise prepared for spinning, other natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials 	
5007	Woven fabrics of silk or of silk waste: — Incorporating rubber thread	Manufacture from single yarn (¹)	
	— Other	 Manufacture from (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product 	

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3) 0	pr (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	 Manufacture from (¹): raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	— Incorporating rubber thread	Manufacture from single yarn (¹)	
	— Other	 Manufacture form (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product 	

 $(^1)$ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3) c	or (4)
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	 Manufacture from (¹): raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials 	
5208 to 5212	Woven fabrics of cotton: — Incorporating rubber thread	Manufacture from single yarn (¹)	
	— Other	 Manufacture from (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper or (²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product 	

For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 The printing rule shall apply only to exports from the Community to Mexico for an aggregate annual quota of 2 000 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X.

(1)	(2)	(3) c	or (4)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	 Manufacture from (¹): raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials 	
5309 to 5311	 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: Incorporating rubber thread 	Manufacture from single yarn (¹)	
	— Other	 Manufacture from (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwiese prepared for spinning, chemical materials or textile pulp, or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product 	

 $(^1)$ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	or (4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	 Manufacture from (¹): raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials 	
5407 and 5408	Woven fabrics of man-made filament yarn: — Incorporating rubber thread — Other	 Manufacture from single yarn (¹) Manufacture from (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper or (²) Printing accompanied by at least two preparatory or finishing 	
5501 to 5507	Man-made staple fibres	operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 Manufacture from chemical materials or textile pulp	

For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 The printing rule shall apply only to exports from the Community to Mexico for an aggregate annual quote of 3 500 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X.

(1)	(2)	(3) 0	r (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (¹): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared	
		for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: — Incorporating rubber thread	Manufacture from single yarn (¹)	
	— Other	 Manufacture from (¹): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper or (²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product 	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (¹): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	

For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 The printing rule shall apply only to exports from the Community to Mexico for an aggregate annual quota of 2 000 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X.

(1)	(2)	(3) 0	r (4)
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	— Needleloom felt	Manufacture from (¹):	
		— natural fibres,	
		 nylon staple fibres of heading No 5501 or 5503, 	
		— chemical materials or textile pulp	
		However:	
		 polypropylene filament of heading No 5402, 	
		 polypropylene fibres of heading No 5503 or 5506, or 	
		— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
	— Other	Manufacture from (¹):	
		— natural fibres,	
		 mylon staple fibres of heading No 5501 or 5503 	
		— man-made staple fibres made from casein, or	
		— chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	— Other	Manufacture from (¹):	
		 natural fibres not carded or combed or otherwise prepared for spinning, 	
		— chemical materials or textile pulp, or	
		— paper-making materials	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3) 0	r (4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	 Manufacture from (¹): natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials 	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	 Manufacture from (¹): natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials 	
Chapter 57	Carpets and other textile floor coverings: — Of needleloom felt:	Manufacture from (¹): — natural fibres, — nylon filament yarn of heading No 5402,	
		 nylon staple fibres of heading No 5501 or 5503, or chemical materials or textile pulp However: 	
		 polypropylene filament of heading No 5402, polypropylene fibres of heading No 5503 or 5506 or polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40% of the ex-works price of the product 	
		Jute fabric may be used as a backing for carpets of needleloom felt	

 $^(^1)$ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3) or	(4)
Chapter 57 (cont'd)	— Other felt	Manufacture from (¹):	
(com u)		 natural fibres not carded or combed or otherwise prepared for spinning, 	
		 mylon filament yarn of heading No 5402, 	
		 mylon staple fibres of heading No 5501 or 5503, or 	
		— chemical materials or textile pulp	
		However:	
		 polypropylene filament of heading Nos 5402, 	
		 polypropylene fibres of heading No 5503 or 5506, or 	
		— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
	— Other		
	— — of polyester or acrylic fibres	Manufacture from (¹):	
		— coir or jute yarn,	
		— natural fibres,	
		 — nylon filament yarn of heading No 5402, 	
		 mylon staple fibres of heading No 5501 or 5503, or 	
		— chemical materials or textile pulp	
		However:	
		 polypropylene filament of heading No 5402, 	
		 polypropylene fibres of heading No 5503 or 5506, or 	
		— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than nine decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
		Jute fabric may be used as a backing for carpets of polyester or acrylic fibres	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	pr (4)
Chapter 57 (cont'd)	— — Other	 Manufacture from (¹): coir or jute yarn, synthetic or artificial filament yarn, natural fibres, or man-made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing for other carpets 	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806	Marufacture from visal arres (b)	
	 Combined with rubber thread Other 	Manufacture from single yarn (¹) Manufacture from (¹): — natural fibres, or — chemical materials or textile pulp or (²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling)
5802 to 5804	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703; gauze, other than narrow fabrics of heading No 5806; tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs:		
	— Combined with rubber thread	Manufacture from single yarn (¹)	

 ⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 (2) For heading Nos 5801, 5806 and 5811, the printing rule applies only to exports from the Community to Mexico for an aggreate annual quota of 500 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X.

(1)	(2)	(3)	or (4)
(1) 5802 to 5804 (cont'd)	— Other	 (5) (3) Manufacture from (¹): matural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp 	(*)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5806	Narrow-woven fabrics, other than goods of heading No 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) — Combined with rubber thread	Manufacture from single yarn (¹)	
	— Other	 Manufacture from (¹): natural fibres, or chemical materials or textile pulp or (²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product 	For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied ba at least two preparatory of finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling)

For special conditions relating to products made of a mixture of textile materials, see introductory note 5. For heading Nos 5801, 5806 and 5811, the printing rule applies only to exports from the Community to Mexico for an aggreate annual quota of 500 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X. $\binom{1}{\binom{2}{}}$

(1)	(2)	(3)	or (4)
5807 to 5809	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:		
	— Combined with rubber thread	Manufacture from single yarn (¹)	
	— Other	Manufacture from (¹): — natural fibres,	
		 man-made staple fibres not carded or combed of otherwise processed for spinning, or 	
		 chemical materials or textile pulp, or 	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: — all the materials used are	
		classified within a heading other than that of that of the product;	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No 5810:		
	— Combined with rubber thread	Manufacture from single yarn (¹)	

 $(^1)$ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	or (4)
5811 (cont'd)	— Other	 Manufacture from (¹): natural fibres, or chemical materials or textile pulp or (²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product 	For cotton fabrics classified in this heading: manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (¹)	

For special conditions relating to products made of a mixture of textile materials, see introductory note 5. For heading Nos 5801, 5806 and 5811, the printing rule applies only to exports from the Community to Mexico for an aggreate annual quota of 500 000 m². This quota will be allocated by Mexico through auction. See also Joint Declarations VII and X. $\binom{1}{\binom{2}{}}$

(1)	(2)	(3)	pr (4)
5905	Textile wall coverings:		
	 Impregnated, coated, covered of laminated with rubber, plastics or other materials 	Manufacture from yarn	
	— Other	Manufacture from (¹):	
		— coir yarn,	
		— natural fibres,	
		 man-made staple fibres not carded of combed or otherwise processed for spinning, or 	
		— chemical materials or textile pulp,	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading No 5902:		
	— Knitted or crocheted fabrics	Manufacture from (¹):	
		— natural fibres,	
		 man-made staple fibres not carded or combed or otherwise processed for spinning, or 	
		— chemical materials or textile pulp	
	 Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials 	Manufacture from chemical materials	
	— Other	Manufacture from yarn	

 $(^1)$ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited of knitted, for lamps, stoves, lighters, candles of 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 in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	 Polishing discs or rings other than of felt of heading No 5911 	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	— Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	 Manufacture from (¹): coir yarn, the following materials: yarn of polytetrafluoroethylene (²), 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, 	
		 monofilaments of polytetrafluoroethylene (²), yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide, 	

For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.

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(1)	(2)	(3) or (4)
5909 to 5911 (cont'd)		 glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (¹), copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp monofilaments of polyamide of heading No 5404
	— Other	 Manufacture from (²): coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp
Chapter 60	Knitted of crocheted fabrics	Manufacture from (²): — natural fibres, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories knitted or crocheted: — Sweaters of acrylic fibres	Manufacture from (²): — silk yarn, — wool yarn, — cotton fibres, — other vegetable textile yarn, — special yarn of Chapter 56, or — chemical materials or textile pulp

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The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.
 (²) For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	pr (4)
Chapter 61 (cont'd)	 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; except for sweaters of acrylic fibres 	Manufacture from yarn (¹) (²) (³)	
	— Other, except for sweaters of acrylic fibres	Manufacture from (¹):	
		— natural fibres,	
		 man-made staple fibres not carded or combed or otherwise processed for spinning, or 	
		— chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (²) (⁴)	(⁵) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn (²) (⁴) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (²) (⁴)	(⁵) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (²) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (²)	

 ⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

 (2)
 See introductory note 6.

 (3)
 See note 5, Appendix II(a).

 (4)
 See note 6, Appendix II(a).

 (5)
 See note 7, Appendix II(a).

(1)	(2)	(3)	pr (4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	— Embroidered	Manufacture from unbleached single yarn (¹) (²) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (¹)	(³) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric
	— Other	Manufacture from unbleached single yarn (¹) (²) or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	— Embroidered	Manufacture from yarn (¹) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (¹)	(³) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the printed fabric

See introductory note 6.
 For special conditions relating to products made of a mixture of textile materials, see introductory note 5.
 See note 7, Appendix II(a).

(1)	(2)	(3)	pr (4)
6217 (cont'd)	 Fire-resistant equipment of fabric covered with foil of aluminised polyester 	Manufacture from yarn (¹) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (¹)	
	— Interlinings for collars and cuffs, cut out	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
	— Other	Manufacture from yarn (¹)	(²) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:		
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	— Of felt, of nonwovens	Manufacture from (³): — natural fibres, or — chemical materials or textile pulp	

See introductory note 6.
 See note 7, Appendix II(a).
 For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3)	pr (4)
6301 to 6304	— Other:		
(cont'd)	— — Embroidered	Manufacture from unbleached single yarn $\binom{1}{2}$ or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	(³) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
	— — Other	Manufacture from unbleached single yarn (¹) (²)	(³) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink- resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the printed fabric
6305	Sacks and bags, of a kind used for the packing of goods	 Manufacture from (⁴): natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp 	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards of landcraft; camping goods:		
	— Of nonwovens	Manufacture from (¹) (⁴): — natural fibres, or — chemical materials or textile pulp	
	— Other	Manufacture from unbleached single yarn (¹) (⁴)	
6307	Other made-up articles, including dress patterns	Manufacture from yarn (¹)	

 ⁽¹⁾ See introductory note 6.
 (2) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see introductory note 6.
 (3) See note 8, Appendix II(a), and Joint Declaration VIII.
 (4) For special conditions relating to products made of a mixture of textile materials, see introductory note 5.

(1)	(2)	(3) 0	pr (4)
6308	Sets consisting of woven fabric and yarn, whether of not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out of articles of twine, cordage, rope or cables, of textile materials	Manufacture in which all the materials used are wholly obtained	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6402	Footwear of plastics, leather and textiles	Manufacture in which:	
to 6404 (¹)		 all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading No 6406, 	
		 the value of all the materials used does not exceed 60 % of the ex-works price of the product 	
6405	Other footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (²)	

 ^{(&}lt;sup>1</sup>) See note 8, Appendix II(a).
 (²) See introductory note 6.

(1)	(2)	(3) 01	r (4)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (¹)	
ex Chapter 66	Umbrellas, sun umbrellas, walkingsticks, seatsticks, whips, ridingcrops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	

(1)	(2)	(3) o	r (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors; whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or	
		Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	
		or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product	
		or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
		giuss woor	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stone, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108	Precious metals		
and 7110	— Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	
		or	
		Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110	
		or	
		Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	
		or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided 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 in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	

(1)	(2)	(3) 0	r (4)
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture form materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel; rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	

(1)	(2)	(3) c	or (4)
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non electric domestic appliances and parts thereof, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that 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
ex Chapter 74	Copper and articles thereof; except for:	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	pr (4)
7403	Refined copper and copper alloys, unwrought:		
	— Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which:	
-		— all the materials used are classified within a heading other than that of the product	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which:	
		 — all the materials used are classified within a heading other than that of the product, 	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	

(1)	(2)	(3) 0	r (4)
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	 Manufacture in which: all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in the Harmonised System		
ex Chapter 78	Lead and articles thereof; except for:	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7801	Unwrought lead: — Refined lead	Manufacture from bullion or work lead	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) 0	r (4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	— Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) c	pr (4)
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cakeservers, fishknives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

(1)	(2)	(3) 0	or (4)
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal	Manufacture in which all the materials used are classified within a heading other than that 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
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84 (¹)	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	 Namufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central-heating hot-water boilers capable also of producing low pressure steam); super-heated water boilers	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central-heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) c	or (4)
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product (¹)	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product (¹)	
8409	Parts suitable for use solely or principally with:		
	 engines of heading No 8407 or 8408, to be used in vehicles of Chapter 87 	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(¹) See note 11, Appendix II(a).

(1)	(2)	(3)	or (4)
ex 8414	Industrial fans, blowers and the like	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415:		
	 Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, showcases and the like, other refrigerators, freezers and other refrigerating or freezing equipment 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and heading Nos 8414 and 9032	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	 Freezers and compression type units whose condensers are heat-exchangers 	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product, the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	 Furniture designed to receive refrigerating or freezing equipment 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other parts of refrigerators	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and heading Nos 8414 and 9032	Manufacture in which the value of all the materials used does not exceed 35% of the ex-works price of the product

(1)	(2)	(3) 0	or (4)
ex 8419	Machines for wood, paper pulp and paperboard industries	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting of checking machines; weighing machine weights of all kinds	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	 Manufacture in which: the value of all the materials used does not exceed 40% of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
8429 (cont'd)	— Other	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snowblowers	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) c	pr (4)
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	 Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
		 where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, 	
		 the thread tension, crochet and zigzag mechanisms used are already originating 	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machinetools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8481	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves; parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8482	Ball or roller bearings	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8483	Transmission shafts (including camshafts and crankshafts) and cranks; bearing housing, and plain shaft bearings; gears and gearing; ball screws, gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints), intended for use in vehicles of Chapter 87	Manufacture in which all the materials used are classified within a heading other than that of the product, except for heading No 8482	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	 Manufacture: in which the value of all the materials used does not exceed 40% of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) 0	or (4)
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8508	Electromechanical tools for working in the hand with self-contained electric motor, parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8509	Electromechanical domestic appliances, with self-contained electric motor, parts thereof:		
	 Electromechanical domestic appliances, with self-contained electric motor, 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8501	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8548	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric flat irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545:		
	 Electric ovens, electric heating resistors, electric smoothing irons 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8516 (cont'd)	 Parts for electric ovens, electric heating resistors and electric smoothing irons 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 7321, 7322, 7417, 7615 and 8548	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:		
	 Headphones, earphones and combined microphone/speaker sets; parts thereof 	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8519	Turntables (record decks), record players, cassette players and other sound reproducing apparatus, not incorporating a sound recording device	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3) 0	or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	Manufacture in which the value of	
	records	all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value o all the materials used does no exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	pr (4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio telephony, radio telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
	 Radio broadcast receivers not capable or operating without an external source of power, of a kind use in motor vehicles, including apparatus capable of receiving also radio telephony or radio telegraphy, without laser reading system 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for heading Nos 8518 and 8529	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	 Suitable for use solely or principally with video recording or reproducing apparatus 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	pr (4)
8529 (cont'd)	— Other	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, disks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

(1)	(2)	(3) 0	pr (4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors of fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds; except for:		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87 (¹)	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
8708	Parts and accessories of the motor vehicles of heading Nos 8701 to 8705:		
	— Safety seat belts	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading Nos 5806 and 6307 and Chapter 73	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Mounted brake linings	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 6813	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	 Drive axles with differentials, whether or not provided with other transmission components; non-driving axles and parts thereof 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 8482	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Silencers and exhaust pipes	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading No 8421	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 4011	Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works price of the product
8709	Works trucks, self-propelled not fitted with lifting or handling equipment, or the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used in railway station platforms; parts of the foregoing vehicles	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars: — With reciprocating internal combustion		
	piston engine of a cylinder capacity:		
	— — Not exceeding 50 cc ³	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	— — Exceeding 50 cc ³	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	— Other	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deckarrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product, the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9006	Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539:		
	 Instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from heading Nos 9002 and 9033	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	 Parts for instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from heading Nos 9001, 9002 and 9033	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product, the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product, the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9009	 Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process) 	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 50 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	 Parts and accessories of electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process) 	Manufacture in which all the materials used are classified within a heading other than that 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
9011	Compound optical microscopes, including those for photomicrography or microprojection	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product, the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) 0	or (4)
9016	Balances of a sensitivity of 5 cg, or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	 Dentists' chairs incorporating dental appliances or dentists' spittoons 	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works price of the product
	— Other	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value o all the materials used does no exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works pric of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value o all the materials used does no exceed 25 % of the ex-works price of the product
x 9022	Apparatus based on the use alpha, beta or gamma radiations, not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus; parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading No 9033	Manufacture in which the value o all the materials used does no exceed 40 % of the ex-works price of the product

(1)	(2)	(3) 0	or (4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which all the materials used are classified within a heading other than that 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
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture:	Manufacture in which the value of
		 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	all the materials used does not exceed 30 % of the ex-works price of the product
		 where the value of all the non-originating materials used does not exceed the value of the originating materials used 	
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) c	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	 Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	 Manufacture: in which the value of all the materials used does not exceed 40% of the ex-works price of the product, where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) 0	or (4)
9111	Watch cases and parts thereof	 Manufacture in which: all the materials used are classified within a heading other than that of the product, the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	 Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and part thereof:		
	 Of base metal, whether of not gold- or silver-plated, or of metal clad with precious metal 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % 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 40 % 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	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) 0	r (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 $g/m^2 \mbox{ or less}$	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		or	
		Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	
		 its value does not exceed 25 % of the ex-works price of the product, 	
		 all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and	Manufacture in which:	
	similar recreational models, working or not; puzzles of all kinds	 — all the materials used are classified within a heading other than that of the product, 	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) 0	r (4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	
		 the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	