

COMESA WORKINGS AND PROCESSINGS ON THE CTH RULE

PART I

Introductory notes to the list in Part II to Appendix V regarding working and processing carried out on non- originating materials that confers origin.

Note 1

The list in Part II sets forth the workings and processes for determining the country of origin of a good under Rule 2(1)(b)(iii) of the Protocol on Rules of Origin for Products to be traded between member States of the Common Market for Eastern and Southern Africa (hereinafter referred to as the Protocol). These workings and processes shall be subject to review by the Council of Ministers.

Note 2

For the purposes of Part II to Appendix V:

- (a) “non-originating materials” means materials imported from outside the Common Market for Eastern and Southern Africa;
- (b) “materials” means raw materials, semi-finished products, products, ingredients, parts and components used in the production of goods;
- (c) “manufacture” means any kind of working or processing including assembly or specific operations;
- (d) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) “goods” means both materials and products;
- (f) “HS code” refers to the Chapters and headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- (g) “classified” refers to the classification of a product or material under a particular heading.

Note 3

3.1 Rules of origin that refer to a change in tariff heading, in terms of Rule 2(1)(b)(iii) of the Protocol, apply to non-originating materials only and such change in classification is at the level of the Harmonized Commodity Description and Coding System (hereinafter referred to as the Harmonized System or “HS”) by reason of production, other than by minimal operations or processes defined in Rule 5 of the Protocol.

3.2 For purposes of applying Rule 2(1)(b)(iii) of the Protocol, the rules set out in Column C of Part II to Appendix V apply to non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if an originating product is used in the manufacture of another product, the rules set out in Column C applicable to the product in which it

is incorporated do not apply to it, and no account shall be taken of the non-originating materials, which have been used in its manufacture.

3.3 References to HS code number in Column A in Part II are references as they appear in the Harmonized System, as amended and in force. Classification of goods within the Harmonized System is governed by the General Interpretative Rules and any relative notes to that system. Classification of goods for purposes of the rules of origin is also governed by the General Interpretative Rules and any relative notes to the Harmonized System.

3.4 The first two Columns in Part II describe the product obtained. Column A gives the heading used in the HS and Column B gives the description of goods used in that system for that heading or Chapter. For each entry in Columns A and B, a rule is specified in Column C.

3.5 Where a Chapter number is given in Column A, and the description of goods in Column B is therefore given in general terms, the adjacent rules in Column C apply to all products which, under the HS are classified in headings of the Chapter.

3.6 Where the entry in the first column is preceded by an “ex”, this signifies that the rules in Column C apply only to that part of that heading as described in Column A.

Note 4

4.1 The rules specified in Column C represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status.

4.2 Where a rule in Column C specifies that a product must be manufactured from a particular material, the rule obviously does not prevent the use of other materials, which because of their inherent nature cannot satisfy the rule.

Example 1:

The rule for prepared foods of heading 19.04, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives, which are not products from cereals.

Example 2:

If a rule in Column C says that for a particular textile item, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

However, this does not apply to products, which, although they can be manufactured from the particular materials specified in Column C can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-

woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn, that is, the fibre stage.

PART 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

CHAPTER 1

Live Animals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 1	Live animals	All the animals of Chapter 1 must be wholly produced

CHAPTER 2

Meat and edible meat offal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	All the materials of Chapter 3 used must be wholly produced

A. Agricultural Chapters

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which the materials of Chapter 4 used must be wholly produced
04.03	Yogurt	Manufacture in which the materials of Chapter 4 used must be wholly produced

CHAPTER 5

Products of animal origin, not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	All the materials of Chapter 6 used must be wholly produced

CHAPTER 7

Edible vegetables and certain roots and tubers

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 7	Edible vegetables and certain roots and tubers	All the materials of Chapter 7 used must be wholly produced

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 8	Edible fruit and nuts; peel of citrus fruit Or melons	Manufacture in which all the fruit and nuts of Chapter 8 used must be wholly produced

CHAPTER 9

Coffee, tea, maté, spices

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials classified in a heading other than that of the product

CHAPTER 10

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 10	Cereals.	Manufacture in which all the materials of Chapter 10 used must be wholly produced

CHAPTER 11

Products of the milling industry; malt; starches; insulin; wheat gluten

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
11.01	Wheat or meslin flour	Manufacture in which the materials of this heading are wholly obtained except for durum wheat.
11.02	Cereal flours other than of wheat or muslin	Manufacture in which the materials of this heading are wholly produced, except for durum wheat.
11.03	Cereal Pellets	Manufacture from materials classified in a heading other than that of the product.
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 7
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.03, of sago or of roots or tubers of heading 07.14 or of products of Chapter 8	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter, and from Chapters 7 and 8
11.07	Malt, whether or not roasted	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.08	Starches, insulin	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapters 7 and

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
		10
11.09	Wheat Gluten	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all the materials of Chapter 13 used must be wholly produced

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
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 produced

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Manufacture in which all the materials used must be wholly produced
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.16	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 from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.17	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.15.16.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 15.07, 15.08, 15.12 and 15.15
15.19	Industrial monocarboxylic fatty	Manufacture from materials classified in a

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
	acids; acid oils from refining; industrial fatty alcohols.	heading other than that of the product, except from materials of other headings of Chapter 15
15.20	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of Chapter 15
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials of Chapters 2 and 3 used must be wholly produced
16.04	Tuna	Manufacture from any heading other than that of the product.

CHAPTER 17

Sugars and sugar confectionery

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
17.01	Cane or beet sugar chemically pure sucrose, in solid form	Manufacture in which all the materials of Chapter 17 used are wholly produced

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture in which all the materials of Chapter 17 used are wholly produced
17.03	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of Chapter 17 used are wholly produced
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials of Chapter 17 used are wholly produced

CHAPTER 18

Cocoa and cocoa preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 18	Cocoa and cocoa preparations	Manufacture in which all the materials of Chapter 18 used must be wholly produced
18.04	Cocoa butter, fat and oil.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.05

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
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HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
19.01	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 headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared.	Manufacture from materials classified in a heading other than that of the product, except from other materials from Chapter 11
19.03	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Manufacture from materials classified in a heading other than that of the product
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 10
19.05	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 classified in a heading other than that of the product, except from materials from Chapter 11

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly produced

CHAPTER 21

Miscellaneous edible preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
21.01	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 from materials classified in a heading other than that of the product, except from materials of headings 09.01 and 09.02
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	Manufacture from materials classified in a heading other than that of the product
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	Manufacture from materials classified in a heading other than that of the product
21.04	Soups and broths and preparations thereof; homogenised composite food preparations.	Manufacture from materials classified in a heading other than that of the product
21.05	Ice cream and other edible ice, whether not containing cocoa.	Manufacture from materials classified in a heading other than that of the product
21.06	Food preparations not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and headings 17.02, 19.01 and 20.09

CHAPTER 22

Beverages, spirits and vinegar

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	All the materials used must be wholly produced
22.02	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. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapters 4, 20 and 21 and from materials of heading 19.01 and all headings of Chapter 22
22.03	Beer made from malt	Manufacture from materials classified in a heading other than that of the product
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 8 and headings 20.09 and 22.05
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	Manufacture from materials classified in a heading other than that of the product
22.06	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 08.06

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 17 and headings 22.04, 22.05 and 22.08
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 22.07
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 and 29.15

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials classified in a heading other than that of the product
23.09	Preparations of a kind used in animal feeding.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and heading 19.01

CHAPTER 24

Tobacco and manufactured tobacco substitutes

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
24.01	Un-manufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used must be wholly produced

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01

CHAPTER 25

Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 25	Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement	Manufacture from materials classified in a heading other than that of the product
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.06, 25.14 to 25.16, 25.18 and 25.26

CHAPTER 26

Ores, slag and ash

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 26	Ores, Slag and Ash	Manufacture from materials classified in a heading other than that of the product

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

The following Chapter Rule shall apply to products of Chapter 27.

Chemical reaction

A “chemical reaction” shall be taken to be a process (including a biochemical process), which results in a molecule with a new structure by breaking intra molecular bonds and by forming new intra molecular bonds or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Specific processes that confer origin:

Goods of headings 27.07 and 27.10 through 27.13 that have been obtained as a result of a chemical reaction as defined in Note 4.1 or as a result of a physical separation process such as those listed below are deemed to be goods of the country where the reaction or process occurred:

- (a) atmospheric or vacuum distillation;
- (b) redistillation by fractionation process (including extractive distillation);
- (c) cracking;
- (d) catalytic reforming;
- (e) desulphurisation (removal of bound sulphur);
- (f) alkylation (including dehydroalkylation, hydroalkylation);
- (g) hydrogenation;
- (h) extraction by means of selective solvents;
- (i) the process comprising all the operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralization with alkaline agents;
- (j) polymerisation;
- (k) isomerisation;
- (l) deparaffining by a process other than filtering, in respect of products falling within heading 27.10 only;
- (m) in respect of fuel oils, falling within heading ex 27.10, atmospheric distillation, on condition that less than 30% of these products are distilled, by volume, including losses, at 300C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge;
- (o) aromatic production processes;
- (p) dehydrogenation;
- (q) process for production of normal paraffins; and
- (r) sulphur compound sweetening.

Mixing and blending

For the purposes of headings 27.07 and 27.10 to 27.15, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical, chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered origin conferring.

List of simple processes which do not confer origin:

- cleaning
- decantation
- desalination
- water separation

- filtering
- colouring
- marking
- any combinations of these operations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials classified in a heading other than that of the product
27.02	Lignite, whether or not agglomerated, excluding jet	Manufacture from materials classified in a heading other than that of the product
27.03	Peat (including peat litter), whether or not agglomerated	Manufacture from materials classified in a heading other than that of the product
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Manufacture from materials classified in a heading other than that of the product
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Manufacture from materials classified in a heading other than that of the product
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Manufacture from materials classified in a heading other than that of the product
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	Chapter Rule
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	Manufacture from materials classified in a heading other than that of the product
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Chapter Rule
27.11	Petroleum gases and other gaseous hydrocarbons	Chapter Rule
27.12	Petroleum jelly; paraffin wax, micro-crystalline 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	Chapter Rule
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Chapter Rule
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Manufacture from materials classified in a heading other than that of the product
27.15	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)	Chapter Rule
27.16	Electrical energy (optional heading)	No Rule

CHAPTER 28

Inorganic chemicals; organic or inorganic compounds of precious metals, rare-earth metals, of radioactive elements or of isotopes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status

HS Code	description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials classified in a heading other than that of the product

CHAPTER 29

Organic chemicals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 29	Organic chemicals	Manufacture from materials classified in a heading other than that of the product

CHAPTER 30

Pharmaceutical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
30.02	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	Manufacture from materials classified in a heading other than that of the product
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 30.03
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	For goods not impregnated or coated with pharmaceutical substances, manufacture from materials classified in a heading other than that of the product, except from materials of Chapters 60 to 63
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when resulting from putting up for retail sale

B. Fertilizers

CHAPTER 31

Fertilisers

HS Code	Description of Goods	Working or processing carried out on non-originating that confers originating status
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Manufacture from materials classified in a heading other than that of the product
31.02	Mineral or chemical fertilisers, nitrogenous.	Manufacture from materials classified in a heading other than that of the product
31.03	Mineral or chemical fertilisers, phosphatic.	Manufacture from materials classified in a heading other than that of the product
31.04	Mineral or chemical fertilisers, potassic.	Manufacture from materials classified in a heading other than that of the product
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 31

C. Paints and Varnishes

CHAPTER 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating materials
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	Manufacture from materials classified in a heading other than that of the product
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Manufacture from materials classified in a heading other than that of the product
32.08	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13
32.09	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufacture from materials classified in a heading other than that of the product, except when resulting only from putting in tablets, tubes, jars, bottles, pans or in similar forms or packings
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 38.24

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex-Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials classified in a heading other than that of the product
33.03	Perfumes and toilet waters.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 33.01 and 33.02 when the change in classification results from mere dilution
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	Manufacture from materials classified in a heading other than that of the product, except from materials of all headings of Chapter 54, for dental floss
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
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HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials classified in a heading other than that of the product

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials classified in a heading other than that of the product
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 04.07 and 04.08

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials classified in a heading other than that of the product
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when this change results from the liquefaction or putting up for retail sale of products of other headings

CHAPTER 37

Photographic or cinematographic goods

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
37.01	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.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 37.01
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	Manufacture from materials classified in a heading other than that of the product
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	Manufacture from materials classified in a heading other than that of the product
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	Manufacture from materials classified in a heading other than that of the product, except when the change in tariff classification results from putting up in measured portions or for retail sale of products of other headings

CHAPTER 38

Miscellaneous chemical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 38	Miscellaneous chemical products	Manufacture from materials classified in a heading other than that of the product

D. Plastics

CHAPTER 39

Plastics and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex Chapter 39	Plastics and articles thereof	Manufacture from materials classified in a heading other than that of the product
39.15	Waste, parings and scrap, of plastics	Manufacture from materials classified in a heading other than that of the product
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Manufacture from materials classified in a heading other than that of the product
39.17	Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges), of plastics.	Manufacture from materials classified in a heading other than that of the product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	Manufacture from materials classified in a heading other than that of the product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	Manufacture from materials classified in a heading other than that of the product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
39.21	Other plates, sheets, film, foil and strip, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.25	Builders' ware of plastics not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 40

Rubber and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 40	Rubber and articles thereof	Manufacture from materials classified in a heading other than that of the product
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.01
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.05
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.11

CHAPTER 41

Raw hides and skins (other than fur skins) and leather

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 41	Raw hides and skins (other than furs) and Leather	Manufacture from materials classified in a heading other than that of the product
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.01
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.02
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.03

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	Manufacture from materials classified in a heading other than that of the product

CHAPTER 43

Fur skins and artificial fur; manufactures thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 43	Fur skins and artificial fur; manufactures thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 44

Wood and articles of wood; wood charcoal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials classified in a heading other than that of the product
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	Manufacture from materials classified in a heading other than that of the product, except from lengths of heading 44.09
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 44.08, 44.12 and 44.13

CHAPTER 45

Cork and articles of cork

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground work.	Manufacture from materials classified in a heading other than that of the product
45.02	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.01
45.03	Articles of natural cork.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.02
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork	Manufacture from materials classified in a heading other than that of the product

CHAPTER 47

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials classified in a heading other than that of the product

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 48
48.12	Filter blocks, slabs and plates, of paper pulp,	Manufacture from materials classified in a heading other than that of the product
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	Manufacture from materials classified in a heading other than that of the product
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	Manufacture from materials classified in a heading other than that of the product
48.15	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	Manufacture from materials classified in a heading other than that of the product
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 48.09
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	Manufacture from materials classified in a heading other than that of the product
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	Manufacture from materials classified in a heading other than that of the product
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	Manufacture from materials classified in a heading other than that of the product
48.21	Paper or paperboard labels of all kinds, whether or not printed.	Manufacture from materials classified in a heading other than that of the product
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	Manufacture from materials classified in a heading other than that of the product
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 49

Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts and plans

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials classified in a heading other than that of the product

E. Textiles

CHAPTER 50

Silk

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
50.01	Silk-worm cocoons suitable for reeling	Manufacture from materials classified in a heading other than that of the product
50.02	Raw silk (not thrown)	Manufacture from materials classified in a heading other than that of the product
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.06 and provided the fibres used are not carded or combed or otherwise prepared for spinning
50.05	Yarn spun from silk waste, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.06 and provided the fibres used are not carded or combed or otherwise prepared for spinning
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 50.04 and 50.05, and provided the fibres used for spinning are not carded or combed or otherwise prepared for spinning
50.07	Woven fabrics of silk or of silk waste	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabrics

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
51.01	Wool not carded or combed.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.02 to 51.13
51.02	Fine or coarse animal hair, not carded or combed.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.	Manufacture from materials classified in a heading other than that of the product
51.04	Garneted stock of wool or of fine or coarse animal hair.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 51.03
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 51
51.06	Yarn of carded wool, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.07	Yarn of combed wool, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05 and 51.09, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 51.05, 51.06 to 51.08, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 51.05, and provided the fibres used are not carded or combed or otherwise prepared for spinning
51.11	Woven fabrics of carded wool or of carded fine animal hair.	Manufacture from materials classified in a heading other than that of the product.
51.12	Woven fabrics of combed wool or of combed fine animal hair.	Manufacture from materials classified in a heading other than that of the product.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
51.13	Woven fabrics of coarse animal hair or horsehair.	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 52

Cotton

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
52.01	Cotton not carded or combed.	Manufacture from materials classified in a heading other than that of the product
52.02	Cotton waste (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
52.03	Cotton carded or combed.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 52
52.04	Cotton sewing thread, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.06 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.05 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.06, and provided the fibres used are not carded or combed or otherwise prepared for spinning.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.	Manufacture from materials classified in a heading other than that of the product,
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.	Manufacture from materials classified in a heading other than that of the product,
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.	Manufacture from materials classified in a heading other than that of the product
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	Manufacture from materials classified in a heading other than that of the product
52.12	Other woven fabrics of cotton.	Manufacture from materials classified in a heading other than that of the product,

CHAPTER 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.02	True hemp, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
53.04	Sisal and other textile fibres of the genus, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.05	Coconut, abaca (Manila hemp or ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.06	Flax yarn.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.08	Yarn of other vegetable textile fibres; paper yarn.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.09	Woven fabrics of flax	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn.	Manufacture from materials classified in a heading other than that of the product except from yarn.

CHAPTER 54

Man-made filaments

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.02 through 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 or 54.06, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 through 54.05, and provided that the fibres used are not carded or combed or otherwise prepared for spinning
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	Manufacture from materials classified in a heading other than that of the product.
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 55

Man-made staple fibres

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
55.01	Synthetic filament tow.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06
55.02	Artificial filament tow.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres	Manufacture from materials classified in a heading other than that of the product
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01, 54.06, 55.01 to 55.05
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06 and 55.01 to 55.05
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.09 through 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
		combed or otherwise prepared for spinning
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.08 through 55.10, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	Manufacture from materials classified in a heading other than that of the product
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product.
55.15	Other woven fabrics of synthetic staple fibres.	Manufacture from materials classified in a heading other than that of the product.
55.16	Woven fabrics of artificial staple fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 56

Wadding, felt and non-woven; special yarns; twine, cordage, ropes and cables and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neeps.	Manufacture from materials classified in a heading other than that of the product
56.02	Felt, whether or not impregnated, coated, covered or laminated.	Manufacture from materials classified in a heading other than that of the product
56.03	Non-woven, whether or not impregnated	Manufacture from materials classified in a heading other than that of the product
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Manufacture from materials classified in a heading other than that of the product
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Manufacture from materials classified in a heading other than that of the product
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Manufacture from materials classified in a heading other than that of the product, except from cutting
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from materials classified in a heading other than that of the product
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Manufacture from materials classified in a heading other than that of the product
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 57

Carpets and other textile floor coverings

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 57	Carpets and other textile floor coverings	Manufacture from materials classified in a heading other than that of the product, except from yarn
57.04	Carpets and other textile floor coverings	Manufacture from materials classified in a heading other than that of the product

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	Manufacture from materials classified in a heading other than that of the product
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	Manufacture from materials classified in a heading other than that of the product
58.03	Gauze, other than narrow fabrics of heading No. 58.06.	Manufacture from materials classified in a heading other than that of the product
58.04	Tulles and other net fabrics. Not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.	Manufacture from materials classified in a heading other than that of the product
58.05	Hand-woven, tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Manufacture from materials classified in a heading other than that of the product, except from fabrics

58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from materials classified in a heading other than that of the product, except from fabrics
58.11	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. 58.10	Manufacture from materials classified in a heading other than that of the product, except from fabrics

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile artic

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status

Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles	Manufacture from materials classified in a heading other than that of the product, except from fabrics
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CHAPTER 60

Articles of apparel and clothing accessories, knitted or crocheted

HS Code	Description of goods	Working or processing carried on non-originating materials that confers originating status
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials classified in a heading other than that of the product

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter Rule

The manufacture of products of Chapter 61 from parts and accessories classified in heading 61.17, respectively, does not confer originating status

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 61.17
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Manufacture from materials classified within a heading other than that of the product, except from materials from other headings of this Chapter.

CHAPTER 62

Chapter Rule

Articles of apparel and clothing accessories, not knitted or crocheted

The manufacture of products of Chapter 62 from parts and accessories classified in heading 62.17, respectively, does not confer originating status

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter	Articles of apparel and clothing	Manufacture from materials classified

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
62	accessories, not knitted or crocheted	in a heading other than that of the product, except from materials from heading 62.17.
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of this Chapter.

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials classified in a heading other than that of the product, except from uppers of heading 64.06
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 64.01 to 64.05

CHAPTER 65

Headgear and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 65	Headgear and parts thereof	Manufacture from materials classified in a heading other than that of the product
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02

CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 66.03
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials classified in a heading other than that of the product

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials classified in a heading other than that of the product
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of headings No. 68.01; mosaic cubes and the like of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.14 and 25.17

CHAPTER 69

Ceramic products

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
Ex. Chapter 69	Ceramic products	Manufacture from materials classified in a heading other than that of the product
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 69.07

CHAPTER 70

Glass and Glassware

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 70	Glass and glassware	Manufacture from materials classified in a heading other than that of the product
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03 and 70.04
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03, 70.04 and 70.05

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture from materials classified in a heading other than that of the product
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 71.01 through 71.04

CHAPTER 72

Iron and steel

Chapter Rule

In the case of wire products of chapter 72, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.01	Pig iron and spiegeleisen in pigs, blocks or other forms	Manufacture from materials classified in a heading other than that of the product
72.02	Ferro-alloys	Manufacture from materials classified in a heading other than that of the product
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.9%, in lumps, pellets or similar forms.	Manufacture from materials classified in a heading other than that of the product
72.04	Ferro waste and scrap; remelting scrap ingots of iron or steel	Manufacture from materials classified in a heading other than that of the product
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel	Manufacture from materials classified in a heading other than that of the product
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron or heading No. 72.03)	Manufacture from materials classified in a heading other than that of the product
72.07	Semi-finished products of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.06
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, (cold-reduced), not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.08 through 72. 13
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from heading

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.13 and 72.09
72.15	Other bars and rods of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.17	Wire of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	Manufacture from materials classified in a heading other than that of the product.
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.20
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.19
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials from heading 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.19, 72.20 and 72.21
72.23	Wire of stainless steel.	Manufacture from materials classified in a heading other than that of the product
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	Manufacture from materials classified in a heading other than that of the product
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.26
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.25
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.25 through 72.27

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
72.29	Wire of other alloy steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 73

Articles of iron or steel

Chapter Rule

In the case of wire products of chapter 73, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 73	Articles of iron or steel	Manufacture from materials classified in a heading other than that of the product
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	Manufacture from materials classified in a heading other than that of the product except from materials from heading 72.07

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.08 through 72.16, 73.01, 73.04, 73.05 and 73.06
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	Manufacture from materials classified in a heading other than that of the product
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 74

Copper and articles thereof

Chapter Rule

In the case of wire products of chapter 74, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 74	Copper and articles thereof.	Manufacture from materials classified in a heading other than that of the product
74.07	Copper bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 74.03
74.08	Copper wire.	Manufacture from materials classified in a heading other than

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
		that of the product
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.	Manufacture from materials classified in a heading other than that of the product
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 74.09

CHAPTER 75

Nickel and articles thereof

In the case of wire products of chapter 75, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 75	Nickel and articles thereof	Manufacture from materials classified in a heading other than that of the product
75.05	Nickel bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 75.02

F. Aluminium

CHAPTER 76

Aluminium and articles thereof

Chapter Rule

In the case of wire products of chapter 76, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 76	Aluminium and articles thereof.	Manufacture from materials classified in a heading other than that of the product
76.04	Aluminium bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 76.01
76.05	Aluminium wire.	Manufacture from materials classified in a heading other than that of the product
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	Manufacture from materials classified in a heading other than that of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.06
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.04 through 76.06, 76.08 and 76.09

CHAPTER 78

Lead and articles thereof

Chapter Rule

In the case of wire products of chapter 76, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 78	Lead and articles thereof	Manufacture from materials classified in a heading other than that of the product
78.03	Lead bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product

CHAPTER 79

Aluminum and articles thereof

Chapter Rule

In the case of wire products of chapter 79, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 79	Aluminum and articles thereof	Manufacture from materials classified in a heading other than that of the product
79.04	Zinc bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 79.01

CHAPTER 80

Tin and articles thereof

Chapter Rule

In the case of wire products of chapter 80, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex-Chapter 80	Tin and articles thereof	Manufacture from materials classified in a heading other than that of the product
80.03	Tin bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 80.01

CHAPTER 81

Other base metals; cermets; articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 81	Other base metals; cermets; articles thereof.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials classified in a heading other than that of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 82.02 to 82.05
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter

CHAPTER 83

Miscellaneous articles of base metal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials classified in a heading other than that of the product

G. Machinery, Equipment and Electrical/Electronic Appliances

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	Manufacture from materials classified in a heading other than that of the product
84.02	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 the value added is at least 35% of the ex-factory cost of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recovers); condensers for steam or other vapour power units.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.06	Steam turbines and other vapour turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.07 and 84.08

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.10	Hydraulic turbines, water wheels, and regulators thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.12	Other engines and motors	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device, liquid elevators.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.15	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 added is at least 35% of the ex-factory cost of the finished product
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash discharges and similar appliances.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.25	Pulley tackles and hoists other than skip hoists; winches and capstans; jacks.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.30	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 snow-blowers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 84.25 through 84.30, 85.01
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.34	Milking machines and dairy machinery	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.38	Machinery not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.40	Book-binding machinery, including book-sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.43	Printing machinery; machines for uses ancillary to printing	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.46	Weaving machines (looms).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.44 to 84.47
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Manufacture from materials classified in a heading other than that of the product
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.55	Metal-rolling mills and rolls therefor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.58	Lathes (including turning centres) for removing metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.63	Other machine-tools for working metal or cermets, without removing material.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.56 through 84.65 and 85.01
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.69 to 84.72 and 85.42
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.80	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 from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.82	Ball or roller bearings	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.84	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 packings; mechanical seals.	Manufacture from materials classified in a heading other than that of the product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.01 to 84.84

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.01	Electric motors and generators (excluding generating sets).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.02	Electric generating sets and rotary converters.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 and 85.02
85.04	Electrical transformers, static converters (for example rectifiers) and inductors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks; clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electro-magnetic lifting heads.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.06	Primary cells and primary batteries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.07	Electric accumulators, including separators thereof, whether or not rectangular (including square).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.09	Electro-mechanical domestic appliances with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.10	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or electric heating equipment.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunications apparatus for carrier-current line systems or for digital line systems; videophones.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.18	Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.19 to 85.21

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of chapter 37.	Manufacture from materials classified in a heading other than that of the product, except from heading 85.24
85.24	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 from materials classified in a heading other than that of the product
85.25	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 from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.26	Radar apparatus, radio navigational aid and apparatus and radio remote control apparatus.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.27	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.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.28	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 from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.25 to 85.28
85.30	Electrical signalling, safety or traffic, control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.80).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.34	Printed circuits	Manufacture from materials classified in a heading other than that of the product
85.35	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments for apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No.85.35, 85.36 or 85.37.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.35 to 85.37

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.40	Thermionic, cold cathodes or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes. Mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or make-up into panels; light emitting diodes; mounted piezo-electric crystals.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.42	Electronic integrated circuits and microassemblies.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	Manufacture from materials classified in a heading other than that of the product, except from headings 73.12, 74.08, 74.13, 76.05, 76.14 and 90.01
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal; of a kind used for electrical purposes.	Manufacture from materials classified in a heading other than that of the product
85.46	Electrical insulators of any material.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material 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. 85.46; electrical conduit tubing and joints thereof; of base metal lined with insulating material.	Manufacture from materials classified in a heading other than that of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 to 85.47

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
86.07	Parts of railway or tramway locomotives or rolling-stock.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 86.01 through 86.06

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Manufacture from materials classified in a heading other than that of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 73.09 through 73.11

CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.01	Tractors (other than tractors of heading No. 87.09).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.05 and 87.06

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01, 87.03 to 87.06
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02, including station wagons and racing cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.04 to 87.06
87.04	Motor vehicles for the transport of goods.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.03, 87.05 and 87.06
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.04 and 87.06
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.05 and 87.08
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.06 and 87.08
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 87.01 to 87.07, 87.09 to 87.16
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 84.31 and 87.08

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Manufacture from materials classified in a heading other than that of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13 and 87.10 to 87.13
87.15	Baby carriages and parts thereof.	Manufacture from materials classified in a heading other than that of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.31 and 87.09

CHAPTER 88

Aircraft, spacecraft, and parts thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.02
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
88.03	Parts of goods of heading No. 88.01 or 88.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01 and 88.02
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.07 and 54.08 and from heading 59.02
88.05	Aircraft launching gear; deck-arrester or similar gear; ground flying trainers; parts of the foregoing articles.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 89

Ships, boats and floating structures

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.02 and 89.03
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 and 89.03
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 89.01 and 89.02
89.04	Tugs and pusher craft.	Manufacture from materials classified in a heading other than that of the product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.04 and 89.06 to 89.08
89.06	Other vessels, including warships and lifeboats other than rowing boats.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05
89.08	Vessels and other floating structures for breaking up.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.07

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product
90.04	Spectacles, goggles and the like, corrective, protective or other.	Manufacture from materials classified in a heading other than that of the product, provided frames or lenses are originating

CHAPTER 91

Clocks and watches and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 91	Clocks and watches and parts thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 92

Musical instruments; parts and accessories of such articles

HS Code number	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 92.09
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings of Chapter 92

CHAPTER 93

Arms and ammunition; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 93.01 to 93.04
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads,	Manufacture from materials classified in a heading other than that of the product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
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 nameplates and the like; prefabricated buildings	Manufacture from materials classified in a heading other than that of the product
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	Manufacture from materials classified in a heading other than that of the product, except from fabrics of Chapters 50 to 55

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 95.02 to 95.08

CHAPTER 96

Miscellaneous manufactured articles

Chapter Rule

For purposes of conferring origin to sets of heading 96.05, such products shall assume the origin criteria of the item that gives the set its essential character. For this purpose, essential character shall be taken to mean the predominant physical nature, principal function, or other attribute of a good that establishes the identity of the set.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 96	Miscellaneous manufactured articles	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	Chapter Rule

Chapter 97

Works of art, collectors' pieces and antiques

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials classified in a heading other than that of the product