

ANNEX-3B			
PRODUCT SPECIFIC RULES			
HS code	Description	Agreed Rule	Obs.
Chapter 1	Live animals	All the animals of chapter 1 are wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of chapter 3 used are wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which: - all the materials of chapter 4 used are wholly obtained, and - all materials of heading 1701 used are originating	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading	
ex 0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3: - Inedible fish eggs and roes	All the eggs and roes are wholly obtained	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all fruit, nuts and peels of citrus fruit or melons of chapter 8 used are wholly obtained, and - all materials of heading 1701 used are originating	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of chapter 9 used are wholly obtained	
0902.10 - 0902.20	0902.10 Green tea (not fermented) in immediate packings of a content not exceeding 3kg 0902.20 Other green tea (not fermented)	Manufacture from materials of any chapter	
0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Manufacture from materials of any subheading, except that of the product	
ex 0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. - Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of chapter 10 used are wholly obtained	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of chapters 10 and 11, headings 0701 and 2303, and subheadings 0710.10 and 0714.10 used are wholly obtained	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from materials of any heading, except that of the product	
ex Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included; except for:	Manufacture in which all the materials of chapter 14 used are wholly obtained	
1401.20	Vegetable materials of a kind used primarily for plaiting; Rattans	Manufacture from materials of any heading, except that of the product	

ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 2 and 12 used are originating	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503: - Fats from bones or waste	Manufacture from materials of any heading, except those of headings 0201, 0202, 0204 or 0206 or bones of heading 0506	
	Fats of bovine animals, sheep or goats, other than those of heading 1503: - Other	Manufacture in which all the materials of chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Manufacture in which: - all the materials of chapter 15 used are wholly obtained; and - all the materials of chapter 3 used are originating	
1505	Wool grease and fatty substances derived therefrom (including lanolin): - Refined lanolin	Manufacture from materials of any heading except that of the product	
	Wool grease and fatty substances derived therefrom (including lanolin): - Other	Manufacture in which: - all the materials of chapter 15 used are wholly obtained; and - all the materials of chapters 2 and 12 used are originating	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading except that of the product	
1507 to 1515	1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified 1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified 1509 Olive oil and its fractions, whether or not refined, but not chemically modified 1510 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 1509 ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified 1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified 1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified 1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified 1515 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified  Except for:	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 10 and 12 used are originating	
1511.90	Palm oil and its fractions, whether or not refined, but not chemically modified: - Other	Manufacture from materials of any heading, except that of the product	

ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; except for:	Manufacture in which: - all the materials of chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained	
1516.20	Vegetable fats and oils and their fractions	Manufacture from materials of any heading, except that of the product	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of chapter 2 used are wholly obtained, - all the materials of chapter 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained	
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture in which: - all the materials of chapter 15 used are wholly obtained, and - all the materials of chapters 2 and 12 used are originating	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture: - from materials of any heading, except meat and edible meat offal of chapter 2 and materials of chapter 16 derived from meat and edible meat offal of chapter 2, and - in which all the materials of chapter 3 and materials of chapter 16 derived from fish and crustaceans, molluscs and other aquatic invertebrates of chapter 3 used are wholly obtained	
1601.00, 1602.32, 1602.41, 1602.49, 1602.50	1601.00 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. 1602.32 Of fowls of the species <i>Gallus domesticus</i> 1602.41 Hams and cuts thereof 1602.49 Other, including mixtures 1602.50 Of bovine animals	Manufacture from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 derived from meat and edible meat offal of Chapter 2	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	Manufacture from materials of any heading, except chapter 2 and that of the product.	
1604.16, 1604.20	1604.16 Anchovies 1604.20 Other prepared or preserved fish	Manufacture from materials of any heading, except that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading except that of the product	
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel; except for:	Manufacture from materials of any chapter, except that of the chapters 11 and 23	
1702.50, ex 1702.90	1702.50 Chemically pure fructose; ex 1702.90 Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose - Chemically-pure maltose	Manufacture from materials of any heading including other materials of heading 1702	
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials of heading 1701 used are wholly obtained	
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; except for:	Manufacture in which: - all the materials of chapter 4 used are originating, and - all material of heading 1701 originating	
ex 1704.90	-Other: White Chocolate	Manufacture in which the total combined weight of chapters 4,18 and heading 1701 does not exceed 40% of the weight of the final product	

1801	Cocoa beans, whole or broken, raw or roasted	Manufacture from materials of any heading, except that of the product.	
1802	Cocoa, shells, husk, skins and other cocoa waste	Manufacture from materials of any heading, except that of the product and 1801.	
1803 to 1805	1803 Cocoa paste, whether or not defatted; 1804 Cocoa butter, fat and oil; 1805 Cocoa powder, not containing added sugar or other sweetening matter	Manufacture in which the weight of the materials of chapter 18 used does not exceed 40% of the weight of the final product.	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which the total combined weight of materials of chapters 4, 18 and heading 1701 used does not exceed 40% of the weight of final product.	
ex Chapter 19	Preparations of cereals, flour, starch or milk, pastrycooks' products; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of materials of Chapters 2, 4, 16, headings 1701, 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product.	
1905.32	Waffles and Wafers	Manufacture in which the total combined weight of materials of chapters 4, 18, and heading 1701 used does not exceed 40% of the weight of final product	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Manufacture from materials of any heading except that of the product and subheadings 0801.32, 0804.50, 0805.10, 0805.21, 0805.50, 0806.10, 0807.19, 0807.20, 0808.10, 0810.40	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of chapter 4 and heading 1701 used does not exceed 20% of the weight of the final product	
2101.11	Extracts, essences and concentrates	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product, in which all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product	
2103.10	Soya sauce	Manufacture from materials of any heading, except that of the product, in which: - all the materials of heading 1201 and subheading 1208.10 used are originating	
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 4 and heading 1701 used does not exceed 20% of the weight of the final product	For greater clarity, mere freezing or cooling in the manufacture of ice cream or popsicles resulting in change of classification is on its own insufficient to confer originating status
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all grapes or materials derived from grapes used are wholly obtained	

2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product, in which: - all the fruit juices of heading 2009 used are originating, and - all the materials of chapters 4, 12 and heading 1701 used are originating	
2207	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 of any heading, except headings 2207 or 2208, in which: - all the grapes, cane, maize (corn) or materials derived from these materials used are originating	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.	Manufacture from materials of any heading, except headings 2207 or 2208, in which: - all the grapes, cane, maize (corn) or materials derived from these materials used are originating	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product, in which: - all the materials of chapters 2, 3, 7, 10,11, 12, 15 and heading 1701 used are originating, and - all the materials of chapter 4 used are wholly obtained;	
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of chapter 24 used are wholly obtained	
2402.10	Cigars, cheroots and cigarillos containing tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 20% of weight of the product.	
2402.20	Cigarettes containing tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 40% of weight of the product.	
2402.90	Other	Manufacture from materials of any heading, except that of the product	
ex 2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences. - Smoking tobacco	Manufacture in which the weight of non-originating materials of heading 24.01 used does not exceed 80% of weight of the product.	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from materials of any heading, except that of the product	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading, except that of the product	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Manufacture from materials of any heading, except that of the product and non-originating biodiesel of subheading 3824.99 or 3826.00; OR Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 29	Organic chemicals	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

ex Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	Manufacture from materials of any heading, except that of the product	
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes, except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3808.91	Insecticides: Presented in forms or packaging exclusively for direct use in domestic applications.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Otherwise presented, containing bromomethane (methyl brometo) or bromochloromethane, based on acephate, Bacillus thuringiensis, cypermethrins, permethrin, dicotophos, dissulfoton, aluminum phosphate, dichlorvos, trichlorfon, mineral oil, thiometon or sulfluramid	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Others	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Applicable to Argentina, Paraguay and Uruguay
		Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Applicable to Brazil
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 39	Plastics and articles thereof	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3901	Polymers of ethylene, in primary forms	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3901.20 and 3901.90	3901.20 - Polyethylene having a specific gravity of 0.94 or more 3901.90- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3902	Polymers of propylene or of other olefins, in primary forms	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

3903 and 3904	3903 Polymers of styrene, in primary forms 3904 Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary form	Manufacture from materials of any subheading, except that of the product OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3906	Acrylic polymers in primary forms	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3907.10, 3907.40-3907.70, 3907.99	3907.10 Polyacetals 3907.40 Polycarbonates 3907.70 Poly(lactic acid) 3907.99 Other	Manufacture from materials of any subheading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3908, 3909 - 3915	3908 Polyamides in primary forms 3909 Amino-resins, phenolic resins and polyurethanes, in primary forms 3910 Silicones in primary forms 3911 Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms 3912 Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms 3913 Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. 3914 Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms 3915 Waste, parings and scrap, of plastics	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product. OR A chemical reaction is undergone OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3923.30	Carboys, bottles, flasks and similar articles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
<b>4003-4005</b>	<b>4003 Reclaimed rubber in primary forms or in plates, sheets or strip.</b> <b>4004 Waste, parings and scrap of rubber (other than hard rubber)</b> <b>and powders and granules obtained therefrom.</b> <b>4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any chapter, except that of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	

5004 to 5006	5004 Silk yarn (other than yarn spun from silk waste) not put up for retail sale 5005 Yarn spun from silk waste, not put up for retail sale 5006 Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
5007	Woven fabrics of silk or of silk waste	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	5106 Yarn of carded wool, not put up for retail sale 5107 Yarn of combed wool, not put up for retail sale 5108 Yarn of fine animal hair (carded or combed), not put up for retail sale 5109 Yarn of wool or of fine animal hair, put up for retail sale 5110 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5111 to 5113	5111 Woven fabrics of carded wool or of carded fine animal hair 5112 Woven fabrics of combed wool or of combed fine animal hair 5113 Woven fabrics of coarse animal hair or of horsehair	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	5204 Cotton sewing thread, whether or not put up for retail sale 5205 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale 5206 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale 5207 Cotton yarn (other than sewing thread) put up for retail sale	Spinning of natural fibres OR Extrusion of man-made continuous filament combined with spinning	
5208 to 5212	5208 Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/ m <sup>2</sup> 5209 Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/ m <sup>2</sup> 5210 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/ m <sup>2</sup> 5211 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/ m <sup>2</sup> 5212 Other woven fabrics of cotton	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

5306 to 5308	5306 Flax yarn 5307 Yarn of jute or of other textile bast fibres of heading 5303 5308 Yarn of other vegetable textile fibre; paper yarn	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5309 to 5311	5309 Woven fabrics of flax 5310 Woven fabrics of jute or of other textile bast fibres of heading 5303 5311 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Spinning of natural and/or man-made staple fibres combined with weaving	
5401 to 5406	5401 Sewing thread of man-made filaments, whether or not put up for retail sale 5402 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament or less than 67 decitex 5403 Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex 5404 Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm 5405 Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm 5406 Man-made filament yarn (other than sewing thread), put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5407 and 5408	5407 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 5408 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	Spinning of natural and/or man-made staple fibres combined with weaving	
5501 to 5507	5501 Synthetic filament tow 5502 Artificial filament tow 5503 Synthetic filament fibres, not carded, combed or otherwise processed for spinning 5504 Artificial staple fibres, not carded, combed or otherwise processed for spinning 5505 Waste (including noils, yarn waste and garnetted stock) of man-made fibres 5506 Synthetic staple fibres, carded, combed or otherwise processed for spinning 5507 Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufacture from chemical materials or textile pulp	
5503.20	Of polyesters	Manufacture from chemical materials or textile pulp except those from headings 3907 to 3912	
5508 to 5511	5508 Sewing thread of man-made staple fibres, whether or not put up for retail sale 5509 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale 5510 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale 5511 Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	

5512 to 5516	5512 Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres 5513 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 <sup>2</sup> 5514 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 <sup>2</sup> 5515 Other woven fabrics of synthetic staple fibres 5516 Woven fabrics of artificial staple fibres	Spinning of natural and/or man-made staple fibres combined with weaving	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made fibres combined with spinning	
5602	Felt, whether or not impregnated, coated, covered or laminated	Extrusion of man-made fibres combined with fabric formation, OR Non-woven fabric formation alone in the case of other felt made from natural fibres	
5603	Nonwovens whether or not impregnated, coated, covered or laminated	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
ex 5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
5604.90	- Other	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal;	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres combined with spinning OR Spinning of natural and/or man-made staple fibres.	
5607 to 5609	5607 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics 5608 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials 5609 Articles of yarn, strip or the like of heading No. 54.04 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Spinning of natural fibres OR Extrusion of man-made fibres combined with spinning	

Chapter 57	Carpets and other textile floor coverings	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made filament yarn combined with weaving or with tufting	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Spinning of natural and/or man-made staple fibres combined with weaving or with tufting OR Extrusion of man-made filament yarn combined with weaving or with tufting	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Spinning of natural and/or man-made staple fibres combined with weaving OR Extrusion of man-made filament yarn combined with weaving	
5810	Embroidery in the piece, in strips or in motifs	Spinning of natural and/or man-made staple fibres combined with weaving OR Extrusion of man-made filament yarn combined with weaving	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5905	Textile wall coverings	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5906	Rubberised textile fabrics, other than those of heading 5902	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
	Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres combined with weaving	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	

5909 to 5911	5909 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials 5910 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material 5911 Textile products and articles, for technical uses, specified in Note 7 to this Chapter	Spinning of natural and/or man-made staple fibres combined with fabric formation OR Extrusion of man-made filament yarn combined with fabric formation	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres combined with knitting/crocheting OR Extrusion of man-made filament yarn combined with knitting/crocheting	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Spinning of natural and/or man-made staple fibres combined with knitting/crocheting and cutting and sewing OR Extrusion of man-made filament yarn combined with knitting/crocheting and cutting and sewing	
	- Other	Spinning of natural and/or man-made staple fibres combined with knitting and making-up in one operation OR Extrusion of man-made filament yarn combined with knitting and making-up in one operation	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing OR Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing OR Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing	
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except that of the product and subheading 6406.10 AND Manufacture in which the value of all materials used does not exceed 40% of the ex-works price of the product	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	

Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
7006 to 7009	7006 Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials 7007 Safety glass, consisting of toughened (tempered) or laminated glass 7008 Multiple-walled insulating units of glass 7009 Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005.	
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 of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7108.13	Other semi-manufactured forms	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 72	Iron and steel	Manufacture from materials of any heading, except those of headings 7206 to 7229	
Chapter 73	Articles of iron or steel	Manufacture from materials of any chapter, except that of the product and those of headings 7206 to 7229	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
7410	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 in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product AND Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Manufacture from materials of any heading except that of the product and those of headings 7206 to 7229	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers, capable also of producing low pressure steam), super heated water boilers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8403	Central heating boilers other than those of heading 8402	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8404	Auxiliary plant for use with boilers of heading 8402 or 8403; (for example, economisers, superheaters, soot removers, gas recoverers), condensers for steam or other vapour power units	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8405	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 of all the materials used does not exceed 50% of the ex-works price of the product	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8409.10	For aircraft engines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8410	Hydraulic turbines, water wheels and regulators therefor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8411.91, 8411.99	8411.91 Of turbo-jets or turbo-propellers 8411.99 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8412, ex 8413	8412 Other engines and motors 8413 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8413.19, 8413.70, 8413.91	8413.19 Other 8413.70 Other centrifugal pumps 8413.91 Of pumps	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8414	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 of all the materials used does not exceed 50% of the ex-works price of the product	
8414.30, 8414.60, 8414.80	8414.30 Compressors of a kind used in refrigerating equipment 8414.60 Hoods having a maximum horizontal side not exceeding 120 cm 8414.80 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8414.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8415	Air conditioning machines; comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading no. 8415	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8420 - 8421	8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor 8421 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8422	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 from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8423 - ex 8424	8423 Weighing machines (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines and weights of all kinds  8424 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 of all the materials used does not exceed 45% of the ex-works price of the product	

8424.10	Fire extinguishers; whether or not charged	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8424.30	Steam or sand blasting machines and similar jet projecting machines	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8424.82 - 8424.90	8424.82 Agricultural or horticultural 8424.89 Other 8424.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8425.31 - 8425.39	8425.31 Powered by electric motor  8425.39 Other	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8425.42 - 8425.49	8425.42 Other jack and hoists, hydraulic 8425.49 Other	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8426	Ships' derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow blowers	Manufacture from materials of any heading, except that of the product and heading 84.31 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8433 - 8434	8433 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 8437  8434 Milking machines and dairy machinery	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8435	Presses, crushers and similar machinery; used in the manufacture of wine, cider, fruit juices or similar beverages	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8436	Other Agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery; including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8437	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 of all the materials used does not exceed 40% of the ex-works price of the product	
8438	Machinery n.e.c. in this chapter, for the industrial preparation or manufacture of food or drink; other than machinery for extraction or preparation of animal or fixed vegetable fats or oils	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material, or for making or finishing paper or paperboard	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8440	Book-binding machinery; including book-sewing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8442 - ex 8443	8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)  8443 Printing machinery; used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8443.31 - 8443.32, 8443.99	8443.31 Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network 8443.32 Other, capable of connecting to an automatic data processing machine or to a network 8443.99 Other	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8446	Weaving machines (looms)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8448 - 8449	8448 Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) 8449 Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats, blocks for making hats	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8450	Household or laundry-type washing machines; including machines which both wash and dry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8451	Machinery (other than machines of heading 8450) 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 of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines; other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8453	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 of all the materials used does not exceed 40% of the ex-works price of the product	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8455	Metal-rolling mills and rolls therefor	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8456 - 8457	8456 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; water-jet cutting machines 8457 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture from materials of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8458	Lathes (including turning centres) for removing metal; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8458.11	Horizontal lathes: - Numerically controlled	Manufacture from materials of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8459 - 8460	8459 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 8458  8460 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 8461	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8461	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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8462	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 of any heading, except that of the product and heading 84.66 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8463 - 8466	8463 Other machine-tools for working metal or cermets, without removing material 8464 Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass 8465 Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials 8466 Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8468	Machinery and apparatus for soldering, brazing, welding, whether or not capable of cutting, other than those of heading no. 8515; gas-operated surface tempering machines and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8470	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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8471	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 of any heading, except that of the product and heading 84.73 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8472	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 in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8473.21	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8474	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 from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
8475	Machines; for assembling electric or electronic lamps, tubes, valves, flash-bulbs, in glass envelopes, machines for manufacturing or hot working glass or glassware	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8476	Automatic goods-vending machines (e.g. postage stamp, cigarette, food or beverage machines), including money-changing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8478	Machinery; for preparing or making up tobacco, n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8479.10 - 8479.20	8479.10 Machinery for public works, building or the like 8479.20 Machinery; for the extraction or preparation of animal or fixed vegetable fats or oils	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8479.50	Industrial robots, n.e.c. or included	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8479.81 - 8479.90	8479.81 For treating metal, including electric wire coil-winders 8479.82 Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines 8479.89 Other 8479.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8480.10 - 8480.49 and 8480.71	8480.10 Moulding boxes for metal foundry 8480.20 Mould bases 8480.30 Moulding patterns 8480.41 Moulds for metals or metal carbides: Injection or compression types 8480.49 Moulds for metals or metal carbides: Other 8480.71 Moulds for rubber or plastics: Injection or compression types	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8481	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 of all the materials used does not exceed 50% of the ex-works price of the product	
8481.20, 8481.80, 8481.90	8481.20 Valves for oleohydraulic or pneumatic transmissions 8481.80 Other appliances 8481.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482-8483	8482 - Ball or roller bearings. 8483 - 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 of all the materials used does not exceed 50% of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	

8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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		
ex 8501	Electric motors and generators (excluding generating sets)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.10 - 8501.32	8501.10 Motors of an output not exceeding 37.5 W 8501.20 Universal AC/DC motors of an output exceeding 37.5 W 8501.31 Other DC motors; DC generators: Of an output not exceeding 750 W 8501.32 Other DC motors; DC generators: Of an output exceeding 750 W but not exceeding 75 kW	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.40 - 8501.62	8501.40 Other AC motors, single-phase 8501.51 Other AC motors, multi-phase: Of an output not exceeding 750 W 8501.52 Other AC motors, multi-phase: Of an output exceeding 750 W but not exceeding 75 kW 8501.53 Other AC motors, multi-phase: Of an output exceeding 75 kW 8501.61 AC generators (alternators): Of an output not exceeding 75 kVA 8501.62 AC generators (alternators): Of an output exceeding 75 kVA but not exceeding 375 kVA	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8501.64	AC generators, (alternators): of an output exceeding 750 kVA	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8502	Electric generating sets and rotary converters	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8502.12 - 8502.20	8502.12 Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): Of an output exceeding 75 kVA but not exceeding 375 Kva 8502.13 Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): Of an output exceeding 375 kVA 8502.20 Generating sets with spark-ignition internal combustion piston engines	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8502.39	Other generating sets: Other	Manufacture from materials of any heading, except that of the product and heading 85.03 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8504 and 8505	8504 Electrical transformers, static converters (for example, rectifiers) and inductors 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8506	Primary cells and primary batteries	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8507	Electric accumulators, including separators therefor; whether or not rectangular (including square)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8508	Vacuum cleaners	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8509	Electro-mechanical domestic appliances; with self-contained electric motor, other than vacuum cleaners of heading 8508.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8510	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8511	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 of all the materials used does not exceed 40% of the ex-works price of the product	
8512 - ex 8514	8512 Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles  8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512  8514 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8514.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

ex 8515 - ex 8517	<p>8515 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.</p> <p>8516 Electric instantaneous or storage water heaters and immersion heaters; electric space 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 85.45</p> <p>8517 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528</p>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8515.11 - 8515.21	<p>8515.11 Brazing or soldering machines and apparatus: soldering irons and guns</p> <p>8515.19 Brazing or soldering machines and apparatus: other</p> <p>8515.21 Machines and apparatus for resistance welding of metal: fully or partly automatic</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8515.31 - 8516.10	<p>8515.31 Machines and apparatus for arc (including plasma arc) welding of metals: Fully or partly automatic</p> <p>8515.39 Machines and apparatus for arc (including plasma arc) welding of metals: Other</p> <p>8515.80 Machines and apparatus for arc (including plasma arc) welding of metals: Other machines and apparatus</p> <p>8515.90 Machines and apparatus for arc (including plasma arc) welding of metals: Parts</p> <p>8516.10 Electric instantaneous or storage water heaters and immersion heaters</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8516.29	Electric space heating apparatus and electric soil heating apparatus: Other	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8516.32	Electro-thermic hair-dressing or hand-drying apparatus: Other hair-dressing apparatus	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8516.60	Other ovens, cookers, cooking plates, boiling rings, grills and roasters	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

8516.79 - 8516.90	8516.79 Other electro-thermic appliances: Other 8516.80 Electric heating resistors 8516.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8517.12	Telephone sets, including telephones for cellular networks or for other wireless networks: Telephones for cellular networks or for other wireless networks	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8517.62 - 8517.70	8517.62 Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus 8517.69 - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): Other 8517.70 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 8518 - ex 8519	8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audiofrequency electric amplifiers; electric sound amplifier sets  8519 Sound recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8518.10 - 8518.40	8518.10 Microphones and stands therefor 8518.21 Loudspeakers, whether or not mounted in their enclosures: Single loudspeakers, mounted in their enclosures 8518.22 Loudspeakers, whether or not mounted in their enclosures: Multiple loudspeakers, mounted in the same enclosure 8518.29 Loudspeakers, whether or not mounted in their enclosures: Other 8518.30 Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers 8518.40 Audio-frequency electric amplifiers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8518.90	Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8522 - 8523	8522 Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8529 - 8532	8529 Parts suitable for use solely or principally with the apparatus of heading 8525 to 8528  8530 Electrical signalling, safety or traffic control equipment; for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)  8531 Electric sound or visual (e.g. bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530  8532 Electrical capacitors; fixed, variable or adjustable (pre-set)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8533 - 8534	8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors 8534 Printed circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

8535 - ex 8537	<p>8535 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 and other connectors, junction boxes), for a voltage exceeding 1,000 volts</p> <p>8536 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 and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables</p> <p>8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17</p>	<p>Manufacture from materials of any heading, except that of the product and heading 85.38</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8537.10	For a voltage not exceeding 1,000 V	<p>Manufacture from materials of any heading, except that of the product and heading 85.38</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product</p>	
8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
8539 - 8540	<p>8539 Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps, arc lamps, light-emitting diode (LED) lamps</p> <p>8540 Thermionic, cold cathode or photo-cathode valves and tubes (e.g. vacuum, vapour, gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray and television camera tubes)</p>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8541 - 8542	<p>8541 Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals</p> <p>8542 Electronic integrated circuits</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex 8543	Electrical machines and apparatus; having individual functions, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8543.20 - 8543.90	<p>8543.20 Signal generators</p> <p>8543.30 Machines and apparatus for electroplating, electrolysis or electrophoresis</p> <p>8543.70 Other machines and apparatus</p> <p>8543.90 Parts</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon; with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating 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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, n.e.c. or included elsewhere in chapter 85	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 89	Ships, boats and floating structures	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8905	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 of any chapter, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9003	Frames and mountings; for spectacles, goggles or the like, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like; corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9005	Binoculars, monoculars, other optical telescopes, mountings therefore; other astronomical instruments, mountings therefore, but not including instruments for radio-astronomy	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9006 - 9007	9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539  9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9010	Apparatus and equipment Photographic (including cinematographic) laboratories, n.e.c. in this chapter; negatoscopes; projection screens	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9011 - 9013	9011 Compound optical microscopes; including those for photomicrography, cinephotomicrography or microprojection  9012 Microscopes (other than optical microscopes); diffraction apparatus  9013 Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9014	Direction finding compasses; other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

9015.90	Parts and accessories	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9016	Balances; of a sensitivity of 5cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out, mathematical calculating instruments (for example, drafting machines, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (e.g. measuring rods, tapes, micrometers, callipers) n.e.c. in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018 - 9021	9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments 9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus 9020 Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters 9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (e.g. metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	

9026 - 9027	<p>9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032</p> <p>9027 Instruments and apparatus; for physical or chemical analysis (e.g. polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
ex 9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9029.90	Parts and accessories	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex 9031	Measuring or checking instruments, appliances and machines, n.e.c. or included in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9031.20 - 9031.90	<p>9031.20 Test benches</p> <p>9031.41 Other optical instruments and appliances: For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices</p> <p>9031.49 Other optical instruments and appliances: Other</p> <p>9031.80 Other instruments, appliances and machines</p> <p>9031.90 Parts and accessories</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex 9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
9032.89 - 9032.90	<p>9032.89 Other instruments and apparatus: Other</p> <p>9032.90 Parts and accessories</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product	
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9403	Other furniture and parts thereof	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9404.90	Other	Spinning of natural and/or man-made staple fibres and/or extrusion of man-made filament yarn, combined with fabric formation and making up including cutting of fabric	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9504.50	Video games consoles and machines, other than those of subheading 9504.30	Manufacture in which the value of all non-originating materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9613.80 and 9613.90	9613.80 Other lighters 9613.90 Parts	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	