

No. R. 634

16 May 2003

**CUSTOMS AND EXCISE ACT, 1964 –
AMENDMENT OF SCHEDULE NO. 1 (NO.1/1/1182)**

Under section 48(1) and 1(A) and for the purposes of section 49(1) (a) and (b) of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 5 August 2002, as set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

- (a) By the substitution for the existing "LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS" in General Note K under Note 6 to Appendix I to Annex I of the SADC PROTOCOL ON TRADE with the attached new List to Appendix I of Annex I.
- (b) By the withdrawal of "Part 3" in respect of the "LIST OF WORKING OR PROCESSING CONFERRING ORIGIN ON TEXTILE GOODS ORIGINATING IN MMTZ STATES AND SUBJECT TO TARIFF QUOTAS" in Article 11 of Part 1 to APPENDIX V to ANNEX I as it is now contained in the List to Appendix I of Annex I to the SADC PROTOCOL ON TRADE.

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

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly produced
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly produced
Chapter 04	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 must be wholly produced
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly produced
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly produced
Chapter 08	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all the materials of Chapter 8 used must be wholly produced
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which the weight of the materials used does not exceed 40 per cent of the weight of the product
ex 09.10	Curry and mixtures of spices	Manufacture from materials of any heading and cloves used must be wholly produced
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly produced
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of headings 07.08 and 07.14 or fruit used must be wholly produced
ex 11.01	- Wheat flour - Durum wheat flour	No rule, no preferential duty treatment Manufacture in which all the materials used are classified within a heading other than that of the product
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 07.13	Manufacture in which all the materials of heading 07.08 used must be wholly produced
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials used are classified within a heading other than that of the product

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
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 used are classified within a heading other than that of the product
15.01	Pig fat (including lard) and poultry fat, (excluding that of heading 02.09 or 15.03)	Manufacture in which all the materials of Chapter 2 used must be wholly produced
15.02	Fats of bovine animals, sheep or goats, (excluding that of heading 15.03): - Fats from bones or waste - Other	Manufacture from materials of any heading except those of heading 02.01, 02.02, 02.04, 02.06 or 02.09 or bones of heading 05.06 Manufacture in which all the materials of Chapter 2 used must be wholly produced
15.04	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 Chapters 2 and 3 used must be wholly produced
15.06	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly produced
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly produced; and - all the vegetable materials used must be wholly produced
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of heading 15.16)	Manufacture in which: - all the materials of Chapter 2 and 4 used must be wholly produced; and - all the vegetable materials used must be wholly produced
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly produced
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture from wholly produced sugar cane stalks and sugar beet
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - all the materials of Chapter 17 used must already be originating
17.03	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials used must be wholly produced
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - all the materials of Chapter 17 used must already be originating
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - all the materials of Chapter 17 used must already be originating

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(1)	(2)	(3)
19.01	Malt extract; food preparations of flour, groats, meal starch or malt extract, not containing cocoa or containing less than 40 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	No rule, no preferential duty treatment
ex 19.02	<ul style="list-style-type: none"> - Pasta made from durum wheat - Pasta made from wheat flour 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>No rule, no preferential duty treatment</p>
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (excluding maize corn), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	No rule, no preferential duty treatment
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	No rule, no preferential duty treatment
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the materials of Chapters 7 and 8 used must be wholly produced
Chapter 21	Miscellaneous edible preparations	Manufacture in which the value of the materials used does not exceed 60 per cent of the ex-works price of the product
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; and - all the grapes or any material derived from grapes used must be wholly produced
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which the weight of the unmanufactured tobacco or tobacco refuse of heading 24.01 used does not exceed 30 per cent of the weight of the product
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials used must be wholly produced
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 29	Organic chemicals	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 30	Pharmaceutical products	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 31	Fertilisers	Manufacture in which all the materials used are classified within a heading other than that of the product

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(1)	(2)	(3)
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 in which all the materials used are classified within a heading other than that of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all the materials used are classified within a heading other than that of the product
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 in which all the materials used are classified within a heading other than that of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 38	Miscellaneous chemical products	Manufacture in which all the materials used are classified within a heading other than that of the product
39.01 to 39.14	Plastics in primary forms	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - all the materials of heading 39.15 used must be wholly produced
39.15	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly produced
39.16 to 39.26	Semi-manufactures and articles of plastics	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of the materials of Chapter 39 used does not exceed 55 per cent of the ex-works price of the product; and - all the materials of heading 39.15 used must be wholly produced
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4012.10	Retreaded tyres	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex Chapter 41	Raw hides and skins (excluding furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4114.20	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading 41.07, 41.12 or 41.13
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 43.02	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Manufacture in which all the materials of heading 44.03 used must be wholly produced
Chapter 45	Cork and articles of cork	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading 48.03)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
48.10	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	Manufacture in which all the materials used are classified within a heading other than that of heading 48.02
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading 48.03, 48.09 or 48.10)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
48.16	Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture in which all the materials used are classified within a heading other than that of heading 48.09
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture in which all the materials used are classified within a heading other than that of the product

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(1)	(2)	(3)	(4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	Manufacture from: <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - other natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	
50.07	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn Manufacture from: <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
51.06 to 51.10	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from: <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	
51.11 to 51.13	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> - Incorporating rubber thread 	Manufacture from single yarn	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
	Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
52.04 to 52.07	Yarn and thread of cotton	<p>Manufacture from:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	Manufacture from fibres
52.08 to 52.12	Woven fabrics of cotton:	Manufacture from single yarn	Manufacture from single yarn
	- Incorporating rubber thread		
	- Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>	<p>Manufacture from single yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
53.06 to 53.08	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
53.09 to 53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>	
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	
54.07 and 54.08	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>	
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
55.08 to 55.11	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper-making materials 	Manufacture from fibres

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
55.12 to 55.16	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>	<p>Manufacture from single yarn</p> <p>Manufacture from single yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Manufacture from:</p> <ul style="list-style-type: none"> - coir yarn; - natural fibres; - chemical materials or textile pulp; or - paper-making materials 	
56.02	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres; or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 54.02; - polypropylene fibres of heading 55.03 or 55.06; or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 per cent of the ex-works price of the product 	
	- Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres made from casein; or - chemical materials or textile pulp 	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning; - chemical materials or textile pulp; or - paper-making materials 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; - chemical materials or textile pulp; or - paper-making materials 	
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; - chemical materials or textile pulp; or - paper-making materials 	
Chapter 57	Carpets and other textile floor coverings: <ul style="list-style-type: none"> - Of needleloom felt - Of other felt - Other 	Manufacture from: <ul style="list-style-type: none"> - natural fibres; or - chemical materials or textile pulp However: <ul style="list-style-type: none"> - polypropylene filament of heading 54.02; - polypropylene fibres of heading 55.03 or 55.06; or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 per cent of the ex-works price of the product Manufacture from: <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp Manufacture from: <ul style="list-style-type: none"> - coir yarn; - synthetic or artificial filament yarn; - natural fibres; or - man-made staple fibres not carded or combed or otherwise processed for spinning 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
58.05	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up		
58.10	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50 per cent of the ex-works price of the product 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared printing canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 per cent by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding those of heading 59.02)	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn	
59.05	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
59.06	Rubberised textile fabrics (excluding those of heading 59.02): <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn containing more than 90 per cent by weight of textile materials - Other 	Manufacture from: <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn	
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product	
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like, incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	Manufacture from tubular knitted gas mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	
59.09 to 59.11	Textile articles of a kind suitable for industrial use: <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 59.11 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 59.11 	Manufacture from yarn or waste fabrics or rags of heading 63.10 Manufacture from the following materials: <ul style="list-style-type: none"> - coir yarn; - yarn of polytetrafluoroethylene; - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin; - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid; - monofil of polytetrafluoroethylene; - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide; - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn; - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 - cyclohexanediethanol and isophthalic acid; - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or chemical materials or textile pulp 	

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
	- Other	Manufacture from: <ul style="list-style-type: none"> - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	Manufacture from: <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp 	Manufacture from single yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - 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 	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items or Knitting of shaped components from single yarn, looping and lining of components necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items Manufacture from single yarn
	- Other	Manufacture from: <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp 	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
ex 62.10 and ex 62.16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other	Manufacture from unbleached single yarn or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 62.13 and 62.14 used does not exceed 47.5 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
62.17	Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading 62.12):		
	- Embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non - wovens - Other: - Embroidered - Other	Manufacture from: - natural fibres; or - chemical materials or textile pulp Manufacture from unbleached single yarn or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from: - natural fibres; or - chemical materials or textile pulp Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 per cent of the ex-works price of the set	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 per cent of the ex-works price of the set

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading except for uppers of heading 64.06
64.06	Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 65	Headgear and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 68.02	Tiles, cubes and similar articles	Manufacture from materials of any heading
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
68.09	Articles of plaster or of compositions based on plaster	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
6810.91	Prefabricated structural components for building or civil engineering	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
6810.99	Other articles	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos and magnesium carbonate	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 68.14	Articles of mica	Manufacture from worked mica
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 70.01	Glass in the mass	Manufacture from materials of any heading
ex 70.06	Thin dielectric or metallic film coated flat glass	Manufacture by coating
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex 70.13	Cut glassware; cut and polished glassware	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture by substantial cutting and polishing of uncut and unpolished glassware blanks of heading 70.13
ex 70.19	Yarn, thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products; woven fabrics and articles of glass fibres, rovings or yarn	Manufacture in which all the materials used are classified within a sub-heading other than that of the product

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture: - in which all the materials used are classified within a heading other than that of the product; - by purification by electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10; - by alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals; or - by plating
	- Plated, semi-manufactured (other than plated) or in powder form	Manufacture from unwrought precious metals of headings 71.06, 71.08 or 71.10
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.17	Imitation jewellery	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 72.05	Powders of alloy steel and other iron or steel	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, cold-rolled	Manufacture by cold rolling from a hot-rolled product of heading 72.11
ex 72.16	Angles, shapes and sections of iron or non-alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 72.18	Semi-finished products of stainless steel	Manufacture from ingots or other primary forms of heading 72.18
ex 72.19 and ex 72.20	Flat-rolled products of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 72.22	Bars, rods, angles, shapes and sections of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 72.24	Semi-finished products of other alloy steel	Manufacture from ingots or other primary forms of heading 72.24
ex 72.25 and ex 72.26	Flat-rolled products of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 72.28	Bars, rods, angles, shapes and sections of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 73.03	Tubes, pipes and hollow profiles, of cast iron; with a layer of asphalt/bitumen, reinforcement materials and concrete; coated inside with a layer of polyurethane and outside with a layer of polyurethane or asphalt/bitumen	Manufacture by coating
ex 73.12	Armoured steel stranded wire, ropes and cables	Manufacture by armouring

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 74.03	Copper alloys	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 74.06	Powders of lamellar structure	Manufacture from materials of any heading
74.07 to 74.19	Copper bars, rods and profiles; copper wire; copper plates, sheets and strip; copper foil; articles of copper	Manufacture in which all the copper materials used must be wholly produced
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
7502.20	Nickel alloys	Manufacture from unwrought nickel, not alloyed
ex 75.04	Nickel powders	Manufacture from materials of any heading
75.05	Nickel bars, rods, profiles and wire	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 75.06	Nickel foil	Manufacture from materials of any heading
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 76.01	Aluminium alloys	Manufacture from unwrought aluminium
ex 76.03	Powders of lamellar structure	Manufacture from materials of any heading
ex 76.08	Cold-drawn aluminium tubes and pipes	Manufacture by cold-rolling
Chapter 77	<i>Reserved for possible future use in HS</i>	
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
7801.10	Unwrought lead, refined	Manufacture by refining
ex 7801.99	Lead alloys	Manufacture from unwrought lead, not alloyed
ex 78.03	Lead wire	Manufacture from bars, rods and profiles of heading No. 7803
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufacture from materials of any heading
78.05	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 79.01	Zinc alloys	Manufacture from unwrought zinc, not alloyed
ex 79.03	Zinc powders	Manufacture from materials of any heading
ex 79.04	Zinc wire	Manufacture from bars, rods and profiles of heading 79.04
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
8001.20	Tin alloys	Manufacture from unwrought tin, not alloyed
ex 80.03	Tin wire	Manufacture from bars, rods and profiles of heading 80.03
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes	Manufacture from materials of any heading
80.06	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading
Chapter 81	Other base metals; cermet; articles thereof	Manufacture from materials of any heading

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
8212.10	Razors	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 8212.20	Safety razor blades	Manufacture from materials of any heading
ex 82.13	Scissors, tailors' shears and similar shears	Manufacture from materials of any heading
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 83.06	Statuettes and other ornaments, plated with precious metal	Manufacture by plating
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of heading 84.15)	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
84.19	Machinery plant of laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
84.21	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 45 per cent of the ex-works price of the product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of heading 84.37)	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
84.50	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 45 per cent of the ex-works price of the product
84.51	Machinery (excluding machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses) bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
85.01	Electrical motors and generators (excluding generating sets)	No rule, no preferential duty treatment
85.03	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502	No rule, no preferential duty treatment
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	No rule, no preferential duty treatment

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	No rule, no preferential duty treatment
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of the kind used for cycles or motor vehicles	No rule, no preferential duty treatment
85.16	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 (excluding those of heading 85.45)	Manufacture in which the value of all the materials used does not exceed 45 per cent of the ex-works price of the product
85.17	Electrical apparatus for line telephony or telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	No rule, no preferential duty treatment
85.28	Reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture from completely knocked down components, which must include the surface mounting of electronic components on unpopulated printed circuit boards
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	No rule, no preferential duty treatment
85.35	Electrical apparatus for switching or protecting electronic circuits, or for making connections to or in electrical circuits (for example switches, fuses, lightning arresters, voltage limiters, surge suppressers, plugs, junction boxes), for a voltage exceeding 1000 V	No rule, no preferential duty treatment
85.36	Electrical apparatus for switching or protecting electronic circuits, or for making connections to or in electrical circuits (for example switches, fuses, lightning arresters, voltage limiters, surge suppressers, plugs, junction boxes), for a voltage not exceeding 1000 V	No rule, no preferential duty treatment
85.37	Boards, panels, consoles, desks cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of heading 85.17)	No rule, no preferential duty treatment
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	No rule, no preferential duty treatment
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; and - the copper used must be wholly produced
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
86.07	Parts of railway or tramway locomotives or rolling-stock	Manufacture from materials of any heading

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
ex 8701.20	Road tractors for semi-trailers of a vehicle mass not exceeding 1600 kg	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 55 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
ex 8701.20	Road tractors of a vehicle mass exceeding 1600 kg	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the cab or body must be attached to the chassis frame; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
ex 8702.10 and ex 8702.90	Motor vehicles for the transport of ten or more persons, including the driver: <ul style="list-style-type: none"> - Of a vehicle mass not exceeding 2000 kg - Of a vehicle mass exceeding 2000 kg 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 55 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the body must be attached to the chassis frame; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02) including station wagons and racing cars	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 55 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
ex 8704.21, ex 8704.31 and ex 8704.90	Motor vehicles for the transport of goods of a vehicle mass not exceeding 2000 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg per chassis fitted with a cab	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 55 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
ex 8704.21, ex 8704.22, ex 8704.23, ex 8704.31, ex 8704.32 and ex 8704.90	Other of a vehicle mass exceeding 2000 kg or a G.V.M. exceeding 3500 kg or of a mass exceeding 1600 kg or a G.V.M. exceeding 3500 kg per chassis fitted with a cab	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the cab or body must be attached to the chassis frame; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
ex 87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05: <ul style="list-style-type: none"> - Of a vehicle mass not exceeding 1600 kg or of a G.V.M not exceeding 3500 kg - Of a vehicle mass exceeding 1600 kg or of a G.V.M exceeding 3500 kg 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 55 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
8707.10	Bodies (including cabs), for the motor vehicles of heading 87.03	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; - the manufacture or assembly of the vehicle entails that the cab or body must be attached to the chassis frame; and - the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle
8707.90	Bodies (including cabs), for the motor vehicles of headings 87.01, 87.02, 87.04 and 87.05	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 60 per cent of the ex-works price of the product; and - the manufacture or assembly entails that the floor panels, body sides and roof panels must be attached to each other
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	Manufacture in which the value of the materials used does not exceed 50 per cent of the ex-works price of the product
ex 87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof; except for:	Manufacture in which the value of the materials used does not exceed 40 per cent of the ex-works price of the product
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agriculture purposes	Manufacture in which the value of the materials used does not exceed 50 per cent of the ex-works price of the product
8716.31	- Tanker trailers and tanker semi-trailers	Manufacture in which the value of the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture from materials of any heading
88.04	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto	Manufacture from materials of any heading
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which the value of the materials used does not exceed 60 per cent of the ex-works price of the product
9001.10	Optical fibres, optical fibre bundles and cables	No rule, no preferential duty treatment
9018.31 and 9018.32	Syringes, needles, catheters, cannulae and the like; syringes with or without needles; tubular metal needles and needles for sutures	No rule, no preferential duty treatment
9032.10	Thermostats	No rule, no preferential duty treatment
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 91.11	Watch cases	Manufacture by finishing, cladding or plating
ex 91.12	Clock cases and cases of a similar type for other goods of this Chapter	Manufacture by finishing, cladding or plating
ex 91.13	Watch straps, watch bands and watch bracelets	Manufacture by finishing, cladding or plating
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 93	Arms and ammunition; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Manufacture from materials of any heading
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Manufacture in which the value of all the materials used does not exceed 65 per cent of the ex-works price of the product
9403.10	Metal furniture of a kind used in offices	Manufacture in which the value of all the materials used does not exceed 65 per cent of the ex-works price of the product
9403.20	Other metal furniture	Manufacture in which the value of all the materials used does not exceed 65 per cent of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 96.01	Articles of worked materials	Manufacture from worked materials of heading 96.01
ex 96.02	Articles of worked vegetable or mineral carving materials	Manufacture from worked materials of heading 96.02
96.07	Slide fasteners and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles (excluding) those of heading 96.09	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
9609.10	Pencils and crayons, with leads encased in a rigid sheath	Manufacture in which all the materials used are classified within a sub-heading other than that of the product

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof (excluding flints and wicks)	Manufacture in which all the materials used are classified within a sub-heading other than that of the product
ex 9614.20	Pipes and pipe bowls	Manufacture from roughly shaped blocks of wood or root
ex 9615.90	Hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16	Manufacture from materials of any heading
ex 96.17	Vacuum flasks and other vacuum vessels, complete with cases	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 98	Original equipment components	No rule, no preferential duty treatment