

APPENDIX 2 TO ANNEX V

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

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

| HS Heading                                 | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|--|---|--|--|
| (1)  | (2)   | (3) or (4)   |  |
| Chapter 01                                 | Live animals  | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |
| ex Chapter 02<br><br>ex 02.10              | Meat and edible meat offal; except for:<br><br>Dried meat of bovine animals, sheep or goats   | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 01<br><br>Manufacture in which all materials used are classified within a heading other than that of the product   |  |
| ex Chapter 03<br><br>03.04<br><br>ex 03.05 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for:<br><br>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen<br><br>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: with a minimum salt content of 18 per cent | Manufacture in which all materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture from fry or larvae of heading 03.01<br><br><b>Note:</b> The term “fry of heading 03.01” means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers. |
| Chapter 04                                 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included  | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |
| Chapter 05                                 | Products of animal origin, not elsewhere specified or included  | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |

| HS Heading  | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|---|--|---|--|
| (1)   | (2)  | (3) or (4)  |  |
| <p>ex Chapter 06</p> <p>06.03 to 06.04</p>                  | <p>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for:</p> <p>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared; foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</p> | <p>Manufacture in which all materials used are classified within a chapter other than that of the product</p> <p>Manufacture in which all materials used are classified within a heading other than that of the product</p>   | <p>Manufacture from seeds, bulbs or rootstocks</p> |
| Chapter 07  | Edible vegetables and certain roots and tubers   | Manufacture in which all materials used are classified within a chapter other than that of the product  |  |
| Chapter 08  | Edible fruit and nuts; peel of citrus fruit or melons  | Manufacture in which all materials used are classified within a chapter other than that of the product  |  |
| <p>ex Chapter 09</p> <p>09.01</p> <p>09.02</p> <p>09.10</p> | <p>Coffee, tea, maté and spices; except for:</p> <p>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</p> <p>Tea, whether or not flavoured</p> <p>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</p>   | <p>Manufacture in which all materials used are classified within a subheading other than that of the product</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product</p> <p>Manufacture from materials of any heading</p> <p>Manufacture in which all materials used are classified within a subheading other than that of the product, except those of subheading 0904.20 or 0910.30</p> |  |

| HS Heading                          | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |   |
|-------------------------------------|---|---|---|
| (1)                                 | (2)   | (3) or (4)  |   |
| Chapter 10                          | Cereals   | Manufacture in which all materials used are classified within a chapter other than that of the product  |   |
| Chapter 11                          | Products of the milling industry; malt; starches; inulin; wheat gluten  | Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07, 08 or 10  |   |
| Chapter 12                          | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder  | Manufacture in which all materials used are classified within a chapter other than that of the product  |   |
| ex Chapter 13<br><br>ex 13.02       | Lac; gums, resins and other vegetable saps and extracts; except for:<br><br>Mucilages and thickeners, modified, derived from vegetable products   | Manufacture in which all materials used are classified within a subheading other than that of the product<br><br>Manufacture from non-modified mucilages and thickeners   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 14                          | Vegetable plaiting materials; vegetable products not elsewhere specified or included  | Manufacture in which all materials used are classified within a chapter other than that of the product  |   |
| ex Chapter 15<br><br>15.07 to 15.08 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:<br><br>Soya-bean oil and its fractions, whether or not refined, but not chemically modified; ground-nut oil and its fractions, whether or not refined, but not chemically modified | Manufacture in which all materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all the materials used are classified within a subheading other than that of the product |   |

| HS Heading     | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|----------------|---|--|--------|
| (1)            | (2)   | (3)  | or (4) |
| 15.09 to 15.10 | Olive oil and its fractions, whether or not refined, but not chemically modified; 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 15.09   | Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07 |        |
| 15.11          | Palm oil and its fractions, whether or not refined, but not chemically modified   | Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 12 |        |
| 15.12 to 15.15 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified; coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified; other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | Manufacture in which all the materials used are classified within a subheading other than that of the product                          |        |

| HS Heading     | Description of product   | Working or processing carried out on non-originating materials that confers originating status                                     |        |
|----------------|--|--|--------|
| (1)            | (2)  | (3)  | or (4) |
| 15.16 to 15.17 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared; margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16 | Manufacture in which all the materials used are classified within a heading other than that of the product                         |        |
| ex Chapter 16  | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:  | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 02 |        |
| ex 16.03       | Extracts and juices of meat of whales, fish or crustaceans, molluscs or other aquatic invertebrates  | Manufacture in which all materials used are classified within a heading other than that of the product                             |        |
| 16.04 to 16.05 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; crustaceans, molluscs and other aquatic invertebrates, prepared or preserved  | Manufacture in which all materials used are classified within a heading other than that of the product                             |        |
| ex Chapter 17  | Sugars and sugar confectionery; except for:  | Manufacture in which all materials used are classified within a chapter other than that of the product                             |        |
| 17.04          | Sugar confectionery (including white chocolate), not containing cocoa  | Manufacture in which all materials used are classified within a heading other than that of the product                             |        |

| HS Heading  | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |   |
|---|--|--|---|
| (1)   | (2)  | (3) or (4)   |   |
| Chapter 18<br><br>18.06                                       | Cocoa and cocoa preparations, except for:<br><br>Chocolate and other food preparations containing cocoa  | Manufacture in which all materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product   |   |
| ex Chapter 19<br><br>19.05                                    | Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:<br><br>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products  | Manufacture in which all materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 19.01  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 20<br><br>ex 20.01<br><br>ex 20.04<br><br>ex 20.05 | Preparations of vegetables, fruit, nuts or other parts of plants; except for:<br><br>Cucumbers including gherkins, artichokes, and olives<br><br>Potatoes and artichokes<br><br>Potatoes, peas ( <i>Pisum sativum</i> ), beans, asparagus, olives, sweet corn ( <i>Zea mays var. saccharata</i> ), artichokes, and piquillo pepper ( <i>Capsicum annum</i> ) | Manufacture in which all the materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07<br><br>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07<br><br>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 07 |   |

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|---------------|---|--|--|
| (1)           | (2)   | (3) or (4)   |  |
| ex 20.08      | Palm hearts, mangoes, apples, grapes, pears, strawberries, black currants or raspberries                              | Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08 or 12                           |  |
| ex 20.09      | Juices of oranges, lemons, mangoes, grapes, apples, pears, strawberries, black currants or raspberries                | Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of Chapter 08                                 |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for:  | Manufacture in which all materials used are classified within a heading other than that of the product   |  |
| 21.03         | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |  |
|               | – Sauces and preparations therefor; mixed condiments and mixed seasonings   | Manufacture in which all materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used |  |
|               | – Mustard flour and meal and prepared mustard   | Manufacture from materials of any heading  |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for:   | Manufacture in which and all materials used are classified within a heading other than that of the product   |  |
| 22.04         | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09                          | Manufacture from grape must, in which the grape must used does not exceed 50 per cent of the total weight of the grape must  |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:                                      | Manufacture in which all materials used are classified within a heading other than that of the product   |  |



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|---------------|--|--|---|
| (1)           | (2)  | (3) or (4)   |   |
| 23.09         | Preparations of a kind used in animal feeding  | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 24    | Tobacco and manufactured tobacco substitutes   | Manufacture in which all materials used are classified within a heading other than that of the product   |   |
| Chapter 25    | Salt; sulphur; earths and stone; plastering materials, lime and cement   | Manufacture in which all materials used are classified within a heading other than that of the product   |   |
| Chapter 26    | Ores, slag and ash   | Manufacture in which all 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 materials used are classified within a subheading other than that of the product  | Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price 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 materials used are classified within a subheading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for:   | Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |

| HS Heading                    | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |   |
|-------------------------------|---|--|---|
| (1)                           | (2)   | (3) or (4)   |   |
| ex 29.30                      | Dithiocarbonates (xanthates and xantogenates)   | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of Chapter 28 or 38. However, materials classified within the same chapter may be used provided that their value does not exceed 20 per cent of the ex-works price of the product |   |
| ex Chapter 30<br><br>ex 30.06 | Pharmaceutical products; except for:<br><br>First-aid boxes and kits  | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Sets must fulfil the rules established in Article 10 of Annex V (Sets).  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 31                    | Fertilisers   | Manufacture in which all materials used are classified within a subheading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent 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 in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product                                   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 33                    | Essential oils and resinoids; perfumery, cosmetic or toilet preparations  | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |

| HS Heading                           | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |   |
|--------------------------------------|--|---|---|
| (1)                                  | (2)  | (3) or (4)  |   |
| <p>ex Chapter 34</p> <p>34.02</p>    | <p>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster, except for:</p> <p>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</p> | <p>Manufacture in which all materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product</p> <p>Manufacture in which all materials used are classified within a subheading other than that of the product. However, materials classified within the same subheading may be used provided that their value does not exceed 20 per cent of the ex-works price of the product</p> | <p>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p> |
| <p>ex Chapter 35</p> <p>ex 35.02</p> | <p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> <p>Egg albumin</p>  | <p>Manufacture in which all materials used are classified - within a heading other than that of the product</p> <p>Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 04.07</p>  | <p>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p>  |
| <p>Chapter 36</p>                    | <p>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</p>  | <p>Manufacture in which all materials used are classified within a heading other than that of the product</p>   | <p>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p>  |
| <p>Chapter 37</p>                    | <p>Photographic or cinematographic goods</p>   | <p>Manufacture in which all materials used are classified within a heading other than that of the product</p>   | <p>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product</p>  |



| HS Heading                                    | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |   |
|---|---|--|---|
| (1)   | (2)   | (3) or (4)   |   |
| Chapter 42                                    | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)   | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 43                                    | Furskins and artificial fur; manufactures thereof   | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 44<br><br>ex 44.04<br><br>ex 44.07 | Wood and articles of wood; wood charcoal; except for:<br><br>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like: of tropical wood specified in Subheading Note 1 to this Chapter<br><br>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a chapter other than that of the product<br><br>Manufacture in which all materials used are classified within a chapter other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |

| HS Heading | Description of product   | Working or processing carried out on non-originating materials that confers originating status         |   |
|------------|--|--|---|
| (1)        | (2)  | (3) or (4)   |   |
| ex 44.08   | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm: of tropical wood specified in Subheading Note 1 to this Chapter        | Manufacture in which all materials used are classified within a chapter other than that of the product |   |
| ex 44.09   | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: of tropical wood specified in Subheading Note 1 to this Chapter | Manufacture in which all materials used are classified within a chapter other than that of the product |   |
| ex 44.12   | Plywood, veneered panels and similar laminated wood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter   | Manufacture in which all materials used are classified within a chapter other than that of the product |   |
| Chapter 45 | Cork and articles of cork  | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork  | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |

| <b>HS Heading</b>                       | <b>Description of product</b>   | <b>Working or processing carried out on non-originating materials that confers originating status</b>  |   |
|---|---|--|---|
| <b>(1)</b>                              | <b>(2)</b>  | <b>(3) or (4)</b>  |   |
| Chapter 47                              | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard   | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product   |
| ex Chapter 48<br><br>48.16<br><br>48.18 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:<br><br>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes<br><br>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 materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 48.09<br><br>Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 48.03 | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 50 per cent 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 in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product   |

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|----------------|--|--|--|
| (1)            | (2)  | (3) or (4)   |  |
| ex Chapter 50  | Silk, except for:  | Manufacture in which all materials used are classified within a heading other than that of the product   |  |
| 50.01          | Silk-worm cocoons suitable for reeling   | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |
| 50.02          | Raw silk (not thrown)  | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |
| 50.04 to 50.06 | Silk yarn (including yarn spun from silk waste) and silk-worm gut  | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 50.04 to 50.06  |  |
| ex Chapter 51  | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:   | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |
| 51.06 to 51.10 | Yarn of wool or fine animal hair (carded or combed) or of coarse animal hair or of horsehair (including gimped horsehair yarn) | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10  |  |
| 51.11 to 51.13 | Woven fabrics of wool or fine animal hair (carded or combed), of coarse animal hair, or of horsehair                           | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10 |  |
| ex Chapter 52  | Cotton; except for:  | Manufacture in which all materials used are classified within a chapter other than that of the product   |  |



| HS Heading     | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|----------------|---|--|--------|
| (1)            | (2)   | (3)  | or (4) |
| 52.04 to 52.07 | Cotton sewing thread and cotton yarn  | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.07, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10 |        |
| 52.08 to 52.12 | Woven fabrics of cotton   | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.12, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.09 to 55.10 |        |
| ex Chapter 53  | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all materials used are classified within a chapter other than that of the product   |        |
| 53.06 to 53.08 | Flax yarn, yarn of jute and of other vegetable textile fibres; paper yarn               | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.06 to 53.08  |        |
| 53.09          | Woven fabrics of flax   | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08  |        |
| 53.10 to 53.11 | Woven fabrics of jute or of other vegetable textile fibres or of paper yarn             | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 53.07 to 53.08 or 53.10 to 53.11  |        |

| HS Heading     | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|----------------|---|--|--------|
| (1)            | (2)   | (3)  | or (4) |
| ex Chapter 54  | Man-made filaments; strip and the like of man-made textile materials; except for:   | Manufacture in which all materials used are classified within a chapter other than that of the product   |        |
| 54.02          | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex  | Manufacture in which all materials used are classified within a heading other than that of the product   |        |
| 54.07 to 54.08 | Woven fabrics of synthetic or artificial filament yarn, including woven fabrics obtained from materials of heading 54.04 or 54.05.  | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.04 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.10 |        |
| ex Chapter 55  | Man-made staple fibres; except for:   | Manufacture in which all materials used are classified within a chapter other than that of the product   |        |
| 55.08 to 55.11 | Sewing thread of man-made staple fibres, whether or not put up for retail sale; yarn of synthetic or artificial staple fibres, not put up for retail sale; yarn of man-made staple fibres, put up for retail sale | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.11                 |        |
| 55.12 to 55.16 | Woven fabrics of synthetic or artificial staple fibres  | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.10, 52.05 to 52.06, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 55.08 to 55.16                 |        |

| HS Heading    | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|---------------|---|---|--|
| (1)           | (2)   | (3) or (4)  |  |
| ex Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:  | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16                        |  |
| 56.07         | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16 |  |
| 56.08         | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials  | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.31 to 5402.39, 5402.45 to 5402.47, 5402.51 to 5402.69, 5404.12 to 5404.90, or headings 54.07 to 54.08 or 55.09 to 55.16 |  |
| 56.09         | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included                      | Manufacture in which all materials used are classified within a heading other than that of the product  |  |

| HS Heading | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |  |
|------------|---|--|--|
| (1)        | (2)   | (3) or (4)   |  |
| Chapter 57 | Carpets and other textile floor coverings   | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16   |  |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery                            | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90 or headings 54.07 to 54.08 or 55.09 to 55.16 |  |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use | Manufacture in which all materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16  |  |
| Chapter 60 | Knitted or crocheted fabrics  | Manufacture in which all materials used are classified within a chapter other than that of the product, except those of headings 51.06 to 51.13, 52.05 to 52.12, 53.07 to 53.08, 53.10 to 53.11, subheadings 5402.11 to 5402.39, 5402.45 to 5402.69, 5404.12 to 5404.90, headings 54.07 to 54.08 or 55.09 to 55.16   |  |

| HS Heading    | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |        |
|---------------|--|---|--------|
| (1)           | (2)  | (3)   | or (4) |
| ex Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted; except for:      | <p><b>Note:</b> For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties</p> |        |
| 61.10         | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted | <p><b>Note:</b> For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties;</p> <p>or</p>   |        |

| HS Heading    | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |        |
|---------------|---|--|--------|
| (1)           | (2)   | (3)  | or (4) |
|               |   | <p>Manufacture of a product knit to shape, for which no sewing or other assembly is required, in which all materials used are classified within a chapter other than that of the product</p>   |        |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | <p><b>Note:</b> For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a chapter other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the Parties.</p> |        |

| HS Heading     | Description of product   | Working or processing carried out on non-originating materials that confers originating status   |        |
|----------------|--|--|--------|
| (1)            | (2)  | (3)  | or (4) |
| 62.03 to 62.05 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear); women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear); men's or boys's shirts | <p><b>Note:</b> For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the territories of the Parties</p> |        |
| 62.15          | Ties, bow ties and cravats   | <p><b>Note:</b> For the purpose of determining the origin of a product of this Heading, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all materials used are classified within a chapter other than that of the product, provided that the product is both cut and sewn or otherwise assembled in the Parties</p>                    |        |

| HS Heading    | Description of product  | Working or processing carried out on non-originating materials that confers originating status   |   |
|---------------|---|--|---|
| (1)           | (2)   | (3) or (4)   |   |
| Chapter 63    | Other made up textile articles; sets; worn clothing and worn textile articles; rags   | <p><b>Note:</b> For the purpose of determining the origin of a product of this Chapter, the rule applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the tariff change requirements set out in the rule for that product.</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product, except those of headings 51.11 to 51.13, 52.08 to 52.12, 53.10 to 53.11, 54.07 to 54.08 or 55.12 to 55.16 or Chapter 60, provided that the product is both cut (or knit to shape) and sewn or otherwise assembled in the territories of the Parties</p> |   |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for:   | Manufacture in which all materials used are classified within a heading other than that of the product, except those of subheading 6406.10 and the value of all the materials used does not exceed 50 per cent of the value of the product   |   |
| 64.06         | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all materials used are classified within a heading other than that of the product   |   |
| Chapter 65    | Headgear and parts thereof  | Manufacture in which all materials used are classified within a heading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |



| HS Heading                          | Description of product   | Working or processing carried out on non-originating materials that confers originating status  |  |
|-------------------------------------|--|---|--|
| (1)                                 | (2)  | (3) or (4)  |  |
| Chapter 66                          | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof  | Manufacture in which all materials used are classified within a heading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| Chapter 67                          | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair  | Manufacture in which all materials used are classified within a heading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| Chapter 68                          | Articles of stone, plaster, cement, asbestos, mica or similar materials  | Manufacture in which all materials used are classified within a heading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| Chapter 69                          | Ceramic products   | Manufacture in which all materials used are classified within a heading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| ex Chapter 70<br><br>70.09          | Glass and glassware; except for:<br><br>Glass mirrors, whether or not framed, including rear-view mirrors  | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a subheading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 71<br><br>71.13 to 71.17 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:<br><br>Articles of precious metal or of metal clad with precious metal. Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). Imitation jewellery | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 60 per cent of the ex-works price of the product |

| HS Heading                          | Description of product  | Working or processing carried out on non-originating materials that confers originating status  |  |
|-------------------------------------|---|---|--|
| (1)                                 | (2)   | (3) or (4)  |  |
| Chapter 72                          | Iron and steel  | Manufacture in which all materials used are classified within a subheading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| ex Chapter 73<br><br>73.23 to 73.24 | Articles of iron or steel; except for:<br><br>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. Sanitary ware and parts thereof, of iron or steel | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a subheading other than that of the product                             | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 74<br><br>74.08          | Copper and articles thereof; except for:<br><br>Copper wire   | Manufacture in which all materials used are classified within a heading other than that of the product<br><br>Manufacture in which all materials used are classified within a heading other than that of the product, except those of heading 74.07 | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product<br><br>Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 75                          | Nickel and articles thereof   | Manufacture in which all materials used are classified within a subheading other than that of the product   | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |
| ex Chapter 76                       | Aluminium and articles thereof; except for:   | Manufacture in which all materials used are classified within a heading other than that of the product  | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product  |

| HS Heading | Description of product  | Working or processing carried out on non-originating materials that confers originating status            |   |
|------------|---|---|---|
| (1)        | (2)   | (3) or (4)  |   |
| 76.07      | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm | Manufacture in which all materials used are classified within a subheading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 77 | Reserved for possible future use in HS  |   |   |
| Chapter 78 | Lead and articles thereof   | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 79 | Zinc and articles thereof   | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 80 | Tin and articles thereof  | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 81 | Other base metals; cermets; articles thereof  | Manufacture in which all materials used are classified within a subheading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal  | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 83 | Miscellaneous articles of base metal  | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof   | Manufacture in which all materials used are classified within a heading other than that of the product    | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |

| HS Heading | Description of product   | Working or processing carried out on non-originating materials that confers originating status                        |   |
|------------|--|---|---|
| (1)        | (2)  | (3) or (4)  |   |
| 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                                | Manufacture in which all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent 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 all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof  | Manufacture in which all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 88 | Aircraft, spacecraft, and parts thereof  | Manufacture in which all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures   | Manufacture in which all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent 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   | Manufacture in which all materials used are classified within a heading other than that of the product                | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 91 | Clocks and watches and parts thereof   | Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product |   |

| <b>HS Heading</b> | <b>Description of product</b>  | <b>Working or processing carried out on non-originating materials that confers originating status</b>  |   |
|-------------------|--|--|---|
| <b>(1)</b>        | <b>(2)</b>   | <b>(3)</b>   | <b>or (4)</b>   |
| Chapter 92        | Musical instruments; parts and accessories of such articles  | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 93        | Arms and ammunition; parts and accessories thereof   | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 94     | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| 94.03             | Other furniture and parts thereof  | Manufacture in which all materials used are classified within a heading other than that of the product |   |
| Chapter 95        | Toys, games and sports requisites; parts and accessories thereof   | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| ex Chapter 96     | Miscellaneous manufactured articles; except for:   | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| 96.07             | Slide fasteners and parts thereof  | Manufacture in which all materials used are classified within a chapter other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |
| Chapter 97        | Works of art, collectors' pieces and antiques  | Manufacture in which all materials used are classified within a heading other than that of the product | Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product |