



# **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*

**[With effect from: 1 September 2007]**

## APPENDIX I TO ANNEX I

### INTRODUCTORY NOTES TO THE LIST OF CONDITIONS REGARDING WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

#### **Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Rule 2 of Annex 1 of this Protocol.

#### **Note 2:**

2.1: The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that System for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that heading as described in column 2. Optional rules in column 4 only apply to textile and clothing products of HS chapters 50 to 63 exported by MMTZ to SACU under the quota system.

2.2: Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3: Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

#### **Note 3:**

3.1: The provisions of Rule 2 of Annex 1 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Region.

For example\*, an engine of heading No 8407, for which the rule may state that the value of non-originating materials which may be incorporated may not exceed a certain percentage of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the Region from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to products of HS chapter 72 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Region. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2: The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

3.3: When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example\*, the rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

3.4: Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

For example•, in the case of an article of apparel of ex chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn, that is the fibre stage.

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\* This example is given for the purpose of explanation only. It is not legally binding.

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**Note 4:**

4.1: The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

4.2: The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos. 5101 to 5105, the cotton fibres of heading Nos. 5201 to 5203 and the other vegetable fibres of heading Nos. 5301 to 5305.

4.3: The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4: The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos. 5501 to 5507.

**Note 5:**

5.1: The conditions set out in column 3 or 4 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2: However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments, artificial man-made filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

For example\*, a yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) may be used up to a weight of ten per cent of the yarn.

For example•, a woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for

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spinning) or a combination of the two may be used provided their total weight does not exceed ten per cent of the weight of the fabric.

For example•, tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarn used are themselves mixtures.

For example•, if the tufted fabric concerned has been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

5.3: In case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.

5.4: In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

**Note 6:**

6.1: Textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 or 4 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

6.2: Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

For example\*, if a rule in the list provides that for particular textile items yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3: Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 7:**

**CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS**

**Section VI**

**Products of the Chemical or Allied Industries (Chapter 28-38)**

**Notes to Section VI:**

**Note 1**

Rules 1 through 7 of this Section confer origin to a good of any chapter or heading in this Section, except as otherwise specified in those rules.

**Note 2**

Notwithstanding Note 1, a good is originating if it meets the applicable change in tariff classification or the percentage value content of non-originating material specified in Appendix I of Annex I of the Protocol on trade.

**Rule 1: Chemical Reaction Origin**

For a good of Chapters 28 through 38, which is subject to a chemical reaction, shall be treated as an originating good if the chemical reaction occurred in the territory of one or more of the Parties.

Note: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:

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

**Rule 2: Purification Origin**

For a good of chapters 28 through 38, a good that is subject to purification shall be treated as originating provided

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that one of the following occurs in the territory of one or more of the Parties:

- (a) Purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or
- (b) The reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
  - (i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
  - (ii) Chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) Elements and components for use in micro-elements;
  - (iv) Specialized optical uses;
  - (v) Non toxic uses for health and safety;
  - (vi) Biotechnical use;
  - (vii) Carriers used in a separation process; or
  - (viii) Nuclear grade uses.

**]Rule 3: Mixtures and Blends**

A good of chapters 30, 31, 33 through 38 except for heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or more of the Parties.

**Rule 4: Change in Particle Size**

A good of chapters 30, 31, and 33, shall be treated as originating if the following occurs in the territory of one or more of the Parties: the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.

**Rule 5: Standards Materials**

A good of chapters 28 through 38, shall be treated as originating if the production of these materials occurs in the territory of one or more of the Parties.

For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses and having precise degrees of purity or proportions, which are certified by the manufacturer.

**Rule 6: Isomer Separation**

A good of chapters 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the Parties.

**Rule 7: Separation Prohibition**

A good that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or more of the Parties.

LIST OF CONDITIONS REGARDING WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

*[SEE APPENDED DOCUMENT]*

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

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
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% of the weight of the product
ex 0910	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 Nos. 0708 and 0714 or fruit used must be wholly produced
ex 1101	- Wheat flour	No rule, no preferential duty treatment
	- Durum wheat flour	Manufacture from materials of any heading except that of the product
1102.30	- Rice Flour	Manufacture from materials of any heading, except that of the product
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No. 0713	Manufacture in which all the materials of heading No. 0708 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 from materials of any heading except that of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading except that of the product
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for	Manufacture from materials of any heading except that of the product
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of heading No. 1516)	Manufacture from materials of any heading, except that of the product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all materials of Chapters 2 & 3 used must be wholly produced, however materials of headings 0207.1405; 0302.31 to 0302.39; 0303.41 – 0303.49; 0306 and 0307, may be used

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture from wholly produced sugar cane stalks and sugar beet
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	- Manufacture from materials of any heading except that of the product; and - Manufacture in which all the materials of Chapter 17 used must already be originating
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials used must be wholly produced
1704	Sugar confectionery (including white chocolate), not containing cocoa	- Manufacture from materials of any heading except that of the product; and - Manufacture in which all the materials of Chapter 17 used must already be originating
Chapter 18	Cocoa and cocoa preparations	- Manufacture from materials of any heading except that of the product; and - Manufacture in which all the materials of Chapter 17 used must already be originating
1901	Malt extract; food preparations of flour, groats, meal starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
ex1902	- Pasta made from durum wheat  - Pasta made from wheat flour	Manufacture from materials of any heading except that of the product  Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
1903	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 No. 1108
1904	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	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product.
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product
Chapter 22	Beverages, spirits and vinegar	- Manufacture from materials of any heading except that of the product; and - Manufacture in which any material derived from grapes used must be wholly produced
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading except that of the product

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
ex Chapter 24  2401	Tobacco and manufactured tobacco substitutes; except for:  Unmanufactured tobacco; tobacco refuse	Manufacture in which the weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used does not exceed 30% of the weight of the product  Manufacture in which all the materials used must be wholly produced
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % 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 from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 29	Organic chemicals	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7

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<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Rule No 7
3901 to 3914	Plastics in primary forms	- Manufacture from materials of any heading except that of the product; and - Manufacture in which all the materials of heading No. 3915 used must be wholly produced
3915	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly produced
3916 to 3926	Semi-manufactures and articles of plastics	- Manufacture from materials of any heading except that of the product; - Manufacture in which the value of the materials of Chapter 39 used does not exceed 55% of the ex-works price of the product; and - Manufacture in which all the materials of heading No. 3915 used must be wholly produced
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading except that of the product
ex 4012	Retreaded tyres	Manufacture from materials of any sub-heading except that of the product
ex Chapter 41	Raw hides and skins (excluding furskins) and leather; except for:	Manufacture from materials of any heading except that of the product
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4114.20	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading No. 4107, 4112 or 4113
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk worm gut)	Manufacture from materials of any heading except that of the product

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading except that of the product	
ex 4302	Tanned or dressed furskins, assembled: <ul style="list-style-type: none"> <li>- Plates, crosses and similar forms</li> <li>- Other</li> </ul>	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled, tanned or dressed furskins of heading No. 4302	
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading except that of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture from materials of any heading except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading except that of the product	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 4803)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, or sheets.	Manufacture from paper making materials of chapter 47	
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	Manufacture in which all the materials used are classified within a heading other than that of heading No. 4802	
4811	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 No. 4803, 4809 or 4810)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
4816	Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading No. 4809), 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 No. 4809	
4818	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	
4823	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 from materials of any heading except that of the product	

<b>HS HEADING No.</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>(4)</b>

<b>HS HEADING No.</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>(4)</b>
Chapter 50	Silk; Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed; Silk yarn and yarn spun from silk waste; Woven fabrics of silk or of silk waste whether or not Incorporating rubber thread	<p>Manufacture from materials of any heading except that of the product</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 50% of the ex-works price of the product</p>	
ex Chapter 51  5111 to 5113	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair, whether or not Incorporating rubber thread</p>	<p>Manufacture from materials of any heading except that of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or paper</li> </ul> <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, burling, etc.) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>	
ex Chapter 52  5204 to 5207  5208 to 5212	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading except that of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning;</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning;</li> <li>- chemical materials or textile pulp; or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from single yarn</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or</li> <li>- paper</li> </ul> <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% of the ex-works price of the product</p>	<p>Manufacture from fibres</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% of the ex-works price of the product</p>

<b>HS HEADING No.</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>(4)</b>
ex Chapter 53  5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn, except for  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from materials of any heading except that of the product  Manufacture from single yarn  Manufacture from: - 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% of the ex-works price of the product	
5401 to 5406  5407 and 5408	Yarn, monofilament and thread of man-made filaments; Woven fabrics of man-made filament yarn.  Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from materials of any heading except that of the product  Manufacture from single yarn  Manufacture from: - 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% 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)
5501 to 5507	Man-made staple fibres	Manufacture from materials of any heading except that of the product	Manufacture from fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from materials of any heading except that of the product	Manufacture from single yarn
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn  Manufacture from: - 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% of the ex-works price of the product	Manufacture from single yarn  Manufacture from single 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% of the ex-works price of the product
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.	Manufacture from materials of any heading except that of the product	
Chapter 57	Carpets and other textile floor coverings	Manufacture from: - coir yarn; - synthetic or artificial filament yarn; natural fibres; or - man-made staple fibres not carded or combed or otherwise processed for spinning	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from materials of any heading except that of the product	Manufacture from single yarn
5801 to 5804	- Woven pile fabrics and chenille Fabrics; - Terry Towelling & Similar Fabrics; - Gauze - Tulle & Other Net Fabrics,	Manufacture from: - 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% of the ex-works price of the product	Manufacture from single 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% of the ex-works price of the product
5810	Embroidery in the piece, in strips or in motifs	- Manufacture from materials of any heading except that of the product - Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	- Manufacture from materials of any heading except that of the product - Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS HEADING No.</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>(4)</b>
Ex chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from materials of any heading except that of the product	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from materials of any heading except that of the product provided that manufacture entails the processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or	Manufacture from materials of any sub-heading except that of the product, provided that manufacture entails the processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
Chapter 60	Knitted or crocheted fabrics	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning; or</li> <li>- chemical materials or textile pulp</li> </ul>	Manufacture from single yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> <li>- 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</li> <li>- Other</li> </ul>	Manufacture from yarn <ul style="list-style-type: none"> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning; or</li> <li>- chemical materials or textile pulp</li> </ul>	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 <p>or</p> 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 <p>Manufacture from single yarn</p>

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 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 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	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 6210 and ex 6216	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% 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
6213 and 6214	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% 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 heading Nos. 6213 and 6214 used does not exceed 47.5% 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
6217	Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading No. 6212):		
	- Embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	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)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning; or</li> <li>- chemical materials or textile pulp</li> </ul>	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: <ul style="list-style-type: none"> <li>- Of non-wovens</li> <li>- Other</li> </ul>	Manufacture from: <ul style="list-style-type: none"> <li>- natural fibres; or</li> <li>- chemical materials or textile pulp</li> </ul> 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
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
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 No. 6406
6406	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 from materials of any heading except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading except that of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading except that of the product
ex 6802	Tiles, cubes and similar articles	Manufacture from materials of any heading
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
6809	Articles of plaster or of compositions based on plaster	Manufacture from materials of any sub-heading except that of the product
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from materials of any sub-heading except that of the product
6810.99	Other articles	Manufacture from materials of any sub-heading except that of the product
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	Manufacture from materials of any sub-heading except that of the product
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any sub-heading except that of the product
ex 6814	Articles of mica	Manufacture from worked mica
Chapter 69	Ceramic products	Manufacture from materials of any heading except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading except that of the product
ex 7001	Glass in the mass	Manufacture from materials of any heading
ex 7006	Thin dielectric or metallic film coated flat glass	Manufacture by coating
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product
ex 7013	Cut glassware; cut and polished glassware	Manufacture from materials of any heading except that of the product or Manufacture by substantial cutting and polishing of uncut and unpolished glassware blanks of heading No. 7013
ex 7019	Yarn, thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products; woven fabrics and articles of glass fibres, rovings or yarn	Manufacture from materials of any sub-heading except that of the product

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
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 from materials of any heading except that of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals: - Unwrought	- Manufacture from materials of any heading except that of the product - Manufacture by purification by electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110; - Manufacture by alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals; or - Manufacture by plating
ex 7107, ex 7109 and ex 7111	- Plated, semi-manufactured (other than plated) or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals of heading Nos. 7106, 7108 or 7110 Manufacture from metals clad with precious metals, unwrought
7117	Imitation jewellery	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading except that of the product
ex 7205	Powders of alloy steel and other iron or steel	Manufacture from materials of any sub-heading except that of the product
ex 7211	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 No. 7211
ex 7216	Angles, shapes and sections of iron or non-alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7218	Semi-finished products of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218
ex 7219 and ex 7220	Flat-rolled products of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7222	Bars, rods, angles, shapes and sections of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7224	Semi-finished products of other alloy steel	Manufacture from ingots or other primary forms of heading No. 7224
ex 7225 and ex 7226	Flat-rolled products of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7228	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 from materials of any sub-heading except that of the product
ex 7303	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 7312	Armoured steel stranded wire, ropes and cables	Manufacture by armouring

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading except that of the product
ex 7403	Copper alloys	Manufacture from materials of any sub-heading except that of the product
ex 7406	Powders of lamellar structure	Manufacture from materials of any heading
7407 to 7419	Copper bars, rods and profiles; copper wire; copper plates, sheets and strip; copper foil; articles of copper	Manufacture from materials of any heading, except that of the product
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture from materials of any heading except that of the product
7502.20	Nickel alloys	Manufacture from unwrought nickel, not alloyed
ex 7504	Nickel powders	Manufacture from materials of any heading
7505	Nickel bars, rods, profiles and wire	Manufacture from materials of any sub-heading except that of the product
ex 7506	Nickel foil	Manufacture from materials of any heading
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any sub-heading except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading except that of the product
ex 7601	Aluminium alloys	Manufacture from unwrought aluminium
ex 7603	Powders of lamellar structure	Manufacture from materials of any heading
ex 7608	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 from materials of any heading except that of the product
7801.10	Unwrought lead, refined	Manufacture by refining
ex 7801.99	Lead alloys	Manufacture from unwrought lead, not alloyed
ex 7803	Lead wire	Manufacture from bars, rods and profiles of heading No. 7803
7804	Lead plates, sheets, strip and foil; lead powders and flakes	Manufacture from materials of any heading
7805	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 from materials of any heading except that of the product
ex 7901	Zinc alloys	Manufacture from unwrought zinc, not alloyed
ex 7903	Zinc powders	Manufacture from materials of any heading
ex 7904	Zinc wire	Manufacture from bars, rods and profiles of heading No. 7904
ex Chapter 80	Tin and articles thereof; except for:	Manufacture from materials of any heading except that of the product
8001.20	Tin alloys	Manufacture from unwrought tin, not alloyed
ex 8003	Tin wire	Manufacture from bars, rods and profiles of heading No. 8003
8005	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
8006	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading
Chapter 81	Other base metals; cermets; 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  8212.10  ex 8212.20  ex 8213	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  Razors  Safety razor blades  Scissors, tailors' shears and similar shears	Manufacture from materials of any heading except that of the product  Manufacture from materials of any sub-heading except that of the product  Manufacture from materials of any heading  Manufacture from materials of any heading
ex Chapter 83  ex 8306	Miscellaneous articles of base metal; except for:  Statuettes and other ornaments, plated with precious metal	Manufacture from materials of any sub-heading except that of the product  Manufacture by plating
ex Chapter 84  8415  8418  8419  8421	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:  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  Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of heading No. 8415)  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  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 60% of the ex-works price of the product  Manufacture in which the value of all the materials used does not <b>exceed 50%</b> of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed <b>50%</b> of the ex-works price of the product  Manufacture in which the value of all the materials used does not <b>exceed 50%</b> of the ex-works price of the product
8433  8450  8451  8481	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 No. 8437)  Household or laundry-type washing machines, including machines which both was and dry  Machinery (excluding machines of heading No. 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses) bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines reeling, unreeling, folding, cutting or pinking textile fabrics  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 <b>exceed 50%</b> of the ex-works price of the product  Manufacture in which the value of all the materials used does not <b>exceed 50%</b> of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed <b>50%</b> of the ex-works price of the product  Manufacture in which the value of all the materials used does not <b>exceed 50%</b> of the ex-works price of the product

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
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% of the ex-works price of the product
ex 8501	Electrical motors and generators (excluding generating sets)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.52	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.53	Other AC motors, multi-phase, of an output exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.61	AC generators (alternators), of an output exceeding 75 kVA	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8503	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8504	Electrical transformers, static converters (for example, rectifiers) and inductors	Manufacture in which the value of all the materials used does not exceed 65% of the ex-works price of the product
8509	Electro-mechanical domestic appliances, with self-contained electric motor	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of the kind used for cycles or motor vehicles	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; 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 No. 8545)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8517	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	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8528	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 materials of any heading, except that of the product. However printed circuit assembly of heading 8529 may not be used Or Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8535	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	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8536	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	Manufacture in which the value of all the materials used does not exceed 65% 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)
8537	Boards, panels, consoles, desks cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of heading No. 8517)	Manufacture in which the value of all the materials used does not exceed <b>55%</b> of the ex-works price of the product
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537	Manufacture in which the value of all the materials used does not <b>exceed 55%</b> of the ex-works price of the product
8544	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"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product; and</li> <li>- the copper used must be wholly produced</li> </ul>
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 from materials of any heading except that of the product
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture from materials of any heading
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% 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"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and</li> <li>- 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</li> </ul>
ex 8701.20	Road tractors for semi-trailers of a vehicle mass exceeding 1600 kg	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the cab must be attached to the chassis frame; and</li> <li>- 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</li> </ul>
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"> <li>- Of a vehicle mass not exceeding 2000 kg</li> <li>- Of a vehicle mass exceeding 2000 kg</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and</li> <li>- 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</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the body must be attached to the chassis frame; and</li> <li>- 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</li> </ul>

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 8702) including station wagons and racing cars	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and</li> <li>- 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</li> </ul>
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"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the floor panels, body sides and roof panels must be attached to each other; and</li> <li>- 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</li> </ul>
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"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product;</li> <li>- the manufacture or assembly of the vehicle entails that the cab or body must be attached to the chassis frame; and</li> <li>- 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</li> </ul>
ex 8706	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705: <ul style="list-style-type: none"> <li>- Of a vehicle mass not exceeding 1600 kg or of a G.V.M not exceeding 3500 kg</li> <li>- Of a vehicle mass exceeding 1600 kg or of a G.V.M exceeding 3500 kg</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product; and</li> <li>- 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</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product; and</li> <li>- 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</li> </ul>
8707.10	Bodies (including cabs), for the motor vehicles of heading No. 8703	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 55% of the ex-works price of the product; and</li> <li>- the manufacture or assembly entails that the floor panels, body sides and roof panels must be attached to each other</li> </ul>
8707.90	Bodies (including cabs), for the motor vehicles of heading Nos. 8701, 8702, 8704 and 8705	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 60% of the ex-works price of the product; and</li> <li>- the manufacture or assembly entails that the floor panels, body sides and roof panels must be attached to each other</li> </ul>
8708	Parts and accessories of the motor vehicles of heading Nos. 8701 to 8705	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading except that of the product
8803	Parts of goods of heading No. 8801 or 8802	Manufacture from materials of any heading
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Manufacture from materials of any heading
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading except that of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture from materials of any heading except that of the product
ex 9111	Watch cases	Manufacture by finishing, cladding or plating
ex 9112	Clock cases and cases of a similar type for other goods of this Chapter	Manufacture by finishing, cladding or plating
ex 9113	Watch straps, watch bands and watch bracelets	Manufacture by finishing, cladding or plating
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading except that of the product
ex Chapter 93	Arms and ammunition; parts and accessories thereof; except for:	Manufacture from materials of any heading except that of the product
9306	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
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.	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any sub-heading except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading except that of the product
ex 9601	Articles of worked materials	Manufacture from worked materials of heading No. 9601
ex 9602	Articles of worked vegetable or mineral carving materials	Manufacture from worked materials of heading No. 9602
9608	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 No. 9609	Manufacture from materials of any sub-heading except that of the product
9609.10	Pencils and crayons, with leads encased in a rigid sheath	Manufacture from materials of any sub-heading except that of the product
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof (excluding flints and wicks)	Manufacture from materials of any sub-heading except 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. 8516	Manufacture from materials of any heading
ex 9617	Vacuum flasks and other vacuum vessels, complete with cases	Manufacture from materials of any heading

<b>HS HEADING No.</b>	<b>DESCRIPTION OF PRODUCTS</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>
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading except that of the product
Chapter 98	Original equipment components	No rule, no preferential duty treatment