

ANNEX I

AGREED CHAPTERS AND HEADINGS WITH WORKINGS AND PROCESSINGS ON THE CHANGE IN TARRIF HEADING (CTH) RULE

A. Agricultural Chapters

CHAPTER 4

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
04.03	Yogurt	Manufacture in which the materials of Chapter 4 used must be wholly produced.

CHAPTER 11

11.01	Wheat or meslin flour	Manufacture in which the materials of this heading are wholly obtained except for durum wheat.
11.02	Cereal flours other than of wheat or muslin	Manufacture in which the materials of this heading are wholly produced, except for durum wheat.
11.03	Cereal Pellets	Manufacture from materials classified in a heading other than that of the product.
11.09	Wheat Gluten	Manufacture from materials classified in a heading other than that of the product.

CHAPTER 15

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

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15.
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of Chapter 15
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 15.07, 15.08, 15.12 and 15.15
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of Chapter 15
15.20	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of Chapter 15
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 15

CHAPTER 16

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

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

CHAPTER 17

Sugars and sugar confectionery

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

CHAPTER 19

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared.	Manufacture from materials classified in a heading other than that of the product, except from other materials from Chapter 11
19.05	Bread, pastry, cakes biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 11.

CHAPTER 20

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

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

CHAPTER 21

Miscellaneous edible preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
21.06	Food preparations not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and headings 17.02, 19.01 and 20.09

CHAPTER 22

Beverages, spirits and vinegar

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
A	B	C
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapters 4, 20 and 21 and from materials of heading 19.01 and all headings of Chapter 22

B. Fertilizers**CHAPTER 31****Fertilisers**

HS Code	Description of Goods	Working or processing carried out on non-originating that confers originating status
A	B	C
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 31.

C. Paints and Varnishes**CHAPTER 32**

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating materials
A	B	C
32.08	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium; solutions as defined in Note 4 to this Chapter	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13
32.09	Paints and varnishes (including enamels, lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 39.01 to 39.13

D. Plastics

CHAPTER 39

Plastics and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex Chapter 39	Plastics and articles thereof	Manufacture from materials classified in a heading other than that of the product
39.15	Waste, parings and scrap, of plastics	Manufacture from materials classified in a heading other than that of the product
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Manufacture from materials classified in a heading other than that of the product
39.17	Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges), of plastics.	Manufacture from materials classified in a heading other than that of the product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	Manufacture from materials classified in a heading other than that of the product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	Manufacture from materials classified in a heading other than that of the product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	Manufacture from materials classified in a heading other than that of the product
39.21	Other plates, sheets, film, foil and strip, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	Manufacture from materials classified in a heading other than that of the product
39.25	Builders' ware of plastics not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	Manufacture from materials classified in a heading other than that of the product

E. Textiles**CHAPTER 50****Silk**

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

CHAPTER 51**Wool, fine or coarse animal hair; horsehair yarn and woven fabrics**

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

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

CHAPTER 52

Cotton

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
52.01	Cotton not carded or combed.	Manufacture from materials classified in a heading other than that of the product
52.02	Cotton waste (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
52.03	Cotton carded or combed.	Manufacture from materials classified in a heading other than that of the product, except from materials from all headings of Chapter 52
52.04	Cotton sewing thread, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.06 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03, 52.04, 52.05 and 52.07, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 52.03 to 52.06, and provided the fibres used are not carded or combed or otherwise prepared for spinning.
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product,
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product,
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	Manufacture from materials classified in a heading other than that of the product
52.12	Other woven fabrics of cotton.	Manufacture from materials classified in a heading other than that of the product,

CHAPTER 53

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

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

A	B	C
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.02	True hemp, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).	Manufacture from materials classified in a heading other than that of the product
53.04	Sisal and other textile fibres of the genus, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.05	Coconut, abaca (Manila hemp or ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock)	Manufacture from materials classified in a heading other than that of the product
53.06	Flax yarn.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.08	Yarn of other vegetable textile fibres; paper yarn.	Manufacture from materials classified in a heading other than that of the product, provided the fibres used are not hackled or otherwise prepared for spinning
53.09	Woven fabrics of flax	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03	Manufacture from materials classified in a heading other than that of the product except from yarn.
53.11	Woven fabrics of other vegetable textile fibres woven fabrics of paper yarn.	Manufacture from materials classified in a heading other than that of the product except from yarn.

CHAPTER 54

Man-made filaments

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

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

CHAPTER 55

Man-made staple fibres

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
55.01	Synthetic filament tow.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06
55.02	Artificial filament tow.	Manufacture from materials classified in a heading other than that of the product,

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
		except from materials of headings 54.01 to 54.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06, 55.01 and 55.05
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres	Manufacture from materials classified in a heading other than that of the product
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01, 54.06, 55.01 to 55.05
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.01 to 54.06 and 55.01 to 55.05
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.09 through 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 55.08 and 55.11, and provided the fibres used are not carded or combed or otherwise prepared for spinning
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 55.08 through 55.10, and provided the fibres used are not carded or combed or otherwise prepared for spinning

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	Manufacture from materials classified in a heading other than that of the product
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	Manufacture from materials classified in a heading other than that of the product.
55.15	Other woven fabrics of synthetic staple fibres.	Manufacture from materials classified in a heading other than that of the product.
55.16	Woven fabrics of artificial staple fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 57

Carpets and other textile floor coverings

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

CHAPTER 58

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

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

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

F. Aluminium

CHAPTER 76

Aluminium and articles thereof

Chapter Rule

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.04 through 76.06, 76.08 and 76.09

G. Machinery, Equipment and Electrical/Electronic Appliances

CHAPTER 84

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	Manufacture from materials classified in a heading other than that of the product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.03	Central heating boilers other than those of heading No. 84.02	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recovers); condensers for steam or other vapour power units.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.06	Steam turbines and other vapour turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.07 and 84.08
84.10	Hydraulic turbines, water wheels, and regulators thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.12	Other engines and motors	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device, liquid elevators.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash discharges and similar appliances.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders thereof.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.25	Pulley tackles and hoists other than skip hoists; winches and capstans; jacks.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 84.25 through 84.30, 85.01
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.34	Milking machines and dairy machinery	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.38	Machinery not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.40	Book-binding machinery, including book-sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.43	Printing machinery; machines for uses ancillary to printing	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.46	Weaving machines (looms).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.48	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.44 to 84.47
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Manufacture from materials classified in a heading other than that of the product
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.55	Metal-rolling mills and rolls therefor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.58	Lathes (including turning centres) for removing metal.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.63	Other machine-tools for working metal or cermets, without removing material.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.56 through 84.65 and 85.01
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.69 to 84.72 and 85.42
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	Manufacture from materials classified in a heading other than that of the product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.82	Ball or roller bearings	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	Manufacture from materials classified in a heading other than that of the product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.01 to 84.84

CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
85.01	Electric motors and generators (excluding generating sets).	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.02	Electric generating sets and rotary converters.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 and 85.02
85.04	Electrical transformers, static converters (for example rectifiers) and inductors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks; clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.06	Primary cells and primary batteries.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
85.07	Electric accumulators, including separators thereof, whether or not rectangular (including square).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.09	Electro-mechanical domestic appliances with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.10	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or electric heating equipment.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunications apparatus for carrier-current line systems or for digital line systems; videophones.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
85.18	Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.19 to 85.21
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of chapter 37.	Manufacture from materials classified in a heading other than that of the product, except from heading 85.24
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	Manufacture from materials classified in a heading other than that of the product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.26	Radar apparatus, radio navigational aid and apparatus and radio remote control apparatus.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.25 to 85.28
85.30	Electrical signalling, safety or traffic, control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.80).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.34	Printed circuits	Manufacture from materials classified in a heading other than that of the product
85.35	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage exceeding 1000 volts.	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments for apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17	Manufacture from materials classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No.85.35, 85.36 or 85.37.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 85.35 to 85.37
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.40	Thermionic, cold cathodes or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes. Mercury are rectifying valves and tubes, cathode-ray tubes, television camera tubes).	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or make-up into panels; light emitting diodes; mounted piezo-electric crystals.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.42	Electronic integrated circuits and microassemblies.	Manufacture in which the value added is at least 35% of the ex-factory cost of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	Manufacture from materials classified in a heading other than that of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	Manufacture from materials classified in a heading other than that of the product, except from headings 73.12, 74.08, 74.13, 76.05, 76.14 and 90.01
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal; of a kind used for electrical purposes.	Manufacture from materials classified in a heading other than that of the product
85.46	Electrical insulators of any material.	Manufacture from materials classified in a heading other than that of the product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints thereof; of base metal lined with insulating material.	Manufacture from materials classified in a heading other than that of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 85.01 to 85.47

CHAPTER 90

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
90.04	Spectacles, goggles and the like, corrective, protective or other.	Manufacture from materials classified in a heading other than that of the product, provided frames or lenses are originating

