

## Foreword

This notice cancels and replaces Notice 828 (November 2012). Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

## 1. Introduction

### 1.1 What is this notice about?

<b>This notice explains and lists the rules of origin which must be satisfied if goods are to qualify for preferential tariff treatment on export to or import from:</b>		
African, Caribbean and Pacific States (*)	Israel	Serbia
Albania	Jordan	South Africa
Algeria	Kosovo	South Korea
Andorra	Lebanon	Switzerland
Bosnia-Herzegovina	Liechtenstein	Tunisia
Cariforum States (**)	Macedonia	Turkey
Ceuta	Melilla	West Bank and Gaza Strip
Chile	Moldova	
	Montenegro	
Egypt	Morocco	
Faroe Islands	Norway	
Iceland	OCT	

(\*) Covered by the Market Access Regulation (MAR)

(\*\*) Covered by an Economic Partnership Agreement (EPA)

The rules in this notice also cover exports to and imports from Turkey of a wide range of coal and steel products in headings 2601, 2602, 2619, 2701, 2702 to 2704 and Chapters 72 and 73. These products and Agricultural products in Chapters 1-24, 45 and 53 are excluded from the scope of the Customs Union between European Community and Turkey and are covered by the preferential tariff arrangements described in Notice 826 Tariff Preferences: Imports and Notice 827 European Community Preferences: Export Procedures.

The origin rules for these products are included in Section 6 of this notice. Finally, **all** eligible Turkish products must satisfy the rules in this notice for the purposes of the application of the diagonal cumulation arrangements described in paragraph 2.14.

## 1.2 What's changed?

This notice has been amended to take account of the new reciprocal preferential trade agreement which came into force from 1 July 2011 between the EU and South Korea. Under these procedures any exporter can issue a preferential origin declaration on an invoice or other commercial document where the value is €6000 or less, and exporters known as 'approved' exporters who have been approved by the relevant authorities to do so can issue invoice declarations for consignments of any value. A South Korea guide is available from the HMRC website at [hmrc.gov.uk](http://hmrc.gov.uk)

At section 9 the new minimal processing lists for the Cariforum (EPA) States and South Korea have been included.

It amends the 'Wholly Produced' lists at section 4 and includes a new list for South Korea products.

It takes account of the reciprocal agreement between the EU and the Cariforum (EPA) States and the Interim Market Access arrangements (MAR) between the EU and certain ACP states.

It also takes account of minor changes to the bilateral cumulation, some minor textual amendments to the previous notice (December 2010) and minor additions to the glossary at section 10.

**Note:** The new rules of origin applied to GSP Beneficiary Countries may be found in Notice 830.

Notice 829 for Syria has been withdrawn.

## 1.3 Who should read this notice?

The guidance in this notice will help:

- importers to establish whether their goods have met the rules for preferential tariff treatment

- exporters and manufacturers to find rules which must be satisfied for their finished products which are going to be exported under preference, or for components or parts which are going to be used as materials for the manufacturing products which will then be exported under preference.

See Section 10 for what we mean by certain terms used in this notice.

## 1.4 Are there other Customs preference notices?

Yes. You should read this notice together with:

- Notice 826 Tariff Preferences: Imports.
- Notice 827 European Community Preferences: Export Procedures.
- Notice 830 Tariff Preferences: New GSP rules of origin.
- Notice 831 European Community: Binding Origin Information (BOI).
- Notice 832 Tariff Preferences: Rules of origin for Mexico.
- South Korea Guide (from 1 July 2011) (CIP (11) 50).

This notice does not cover EU-Turkey Customs Union arrangements which are dealt with in Notice 812 European Community preferences: Trade with Turkey.

## 1.5 How do I work out if products are 'Originating'?

By following the steps below you will be able to work out whether products to be exported to or imported from a preference giving country qualify as 'originating'.

This notice does not tell you whether a preference is available. The HM Revenue & Customs Tariff, Volume 2, Part 2 will tell you whether a preferential rate of duty is available for the goods that you are importing. You can also obtain this information from our Helpline on **0300 200 3700**. To find out whether a preference is available for the goods that you are exporting you should either ask your overseas customer or the appropriate Country Desk in the Department for Business Innovation & Skills (BIS) formerly the Department of Business Enterprise and Regulatory Reform (BERR) (on **020 7215 5000**).

Advice on the correct tariff classification of a product can be obtained from the Tariff Classification helpline on **01702 366077**.

If no preference is available, the rest of this paragraph can be ignored.

Step	Action
1	Find out which four-digit tariff heading covers the products by looking in the HM Revenue & Customs Tariff. For example, if the products are electric toasters, the tariff heading is 85.16. If in doubt, please contact the Tariff Classification Helpdesk (on <b>01702 366077</b> ).
2	If preference is available for the four-digit tariff heading, check to see if the products are 'wholly produced' by referring to paragraph 2.1 and Section 4. If they are, they will be considered as originating products.  If the products do not qualify as 'wholly produced', move on to Step 3.
3	<p>a) read the 'Notes' at Section 5 carefully.</p> <p>b) You should then look in Section 6 for the tariff heading applicable to your goods, so the correct origin rule can be identified.</p> <p><b>Note:</b> Section 6 contains the general rules which apply with a small number of exceptions to goods imported from or exported to all of the countries covered by this notice.</p> <p>Section 7 lists those instances where the rules for Serbia, Montenegro, Macedonia, Bosnia-Herzegovina, Kosovo, Moldova, Albania, the OCT countries, ACP covered by Market Access Regulations (MAR), Cariforum (EPA) States, Chile, Ceuta and Melilla and South Africa, are different from the general rules.</p>

**Note:** A number of changes to the Harmonised System of commodity codes came into force on 1 January 2007 (HS 2007), and that a number of products in Chapters 28, 30, 38, 65, 84, 85, and 95 have changed Tariff Heading. Adjustments will have to be made to the rules of origin in all of the EU's preferential trade agreements to reflect these changes and this will take some time.

Any exporter contacting the Tariff Classification helpline should ask if the Heading they are given has changed as a result of HS 2007 and if so should find out the pre HS 2007 heading for the product concerned (a full list of correlated headings is available at the front of the Customs Tariff).

Any product that is so effected will for now retain the origin rule appropriate to the pre HS 2007 heading, unless otherwise specified. This is to make sure that any manufacturer will not be disrupted or disadvantaged in terms of being able to manufacture an originating product.

## 2. Origin conditions

### 2.1 What are 'wholly produced' products?

Products are wholly produced (or obtained) in a Member State of the European Union or a preference receiving country if no other country has been involved in their production. The smallest addition of materials or processing in another country will disqualify a product from being wholly produced. This means that manufactured products will rarely meet the wholly produced criteria.

The term applies mainly to things which occur naturally and to goods made entirely from them.

Section 4 contains lists of products which can be considered as wholly produced in the EU or in the preference receiving country concerned. If a product or material is not covered by a list it cannot be regarded as wholly produced.

### 2.2 What is meant by 'sufficient transformation'?

Normally, this is when a finished product is classified in a four-figure tariff heading different from those of all the non-originating materials incorporated in that product.

There are, however, many exceptions to this rule. Some rules impose additional conditions, for example by setting a maximum limit on the value of non-originating materials which may be used.

There are also relaxations. These include products under some tariff headings, allowing a qualifying process even though some or all of the parts have not changed tariff heading. Once you have identified the Tariff Heading for your product(s), refer to sections 6 and 7 and for the appropriate qualifying rule(s).

**Important:** If the only processing carried out in the EU or partner beneficiary country is among the minimal processes listed in Section 9 the **final** product cannot be regarded as originating. This applies even if the origin rule does not require non-originating materials to change tariff heading.

### 2.3 What happens if processing is carried out in other European Union (EU) states?

Processing carried out elsewhere in the EU can help meet the origin rules. Add the value of work done on non-originating materials anywhere else in the EU, to the value of work done in the UK. The fact that work done in one Member State may fail on its own to achieve originating status does not matter.

The same principle applies where the origin rules require the products to undergo particular processes. For example, yarn spun from non-originating man-made fibres in France would not be originating for preferential origin purposes. However, cloth woven from that yarn in the UK would be an EU originating product, just as if the weaving had been done in France or Germany.

## **2.4 What happens if processing is carried out on originating products outside the EU or partner beneficiary country?**

### **2.4.1 Agreements between the EC and EEA, Switzerland, Faroe Islands, Morocco, Tunisia, Egypt, Jordan, Israel, Montenegro, Bosnia-Herzegovina, Serbia and Turkey\***

(\*The arrangements in this paragraph apply only to those agricultural, coal and steel products which are not covered by the EC-Turkey Customs Union.)

Originating status will not be affected by working or processing undertaken outside the EU or the partner beneficiary country on exported materials that are subsequently re-imported, provided that the:

- product(s) concerned is/are wholly produced, or have undergone in the EU or partner country working or processing beyond the operations listed at Section 9 of this notice prior to their exportation (that is the product already originates)
- re-imported goods result from the working or processing of the exported materials, and
- total added value acquired outside the EU or partner beneficiary country does not exceed 10 per cent of the ex-works price of the final product for which originating status is claimed.

If a product has only met its rule as a result of the relaxation - it will not qualify as an originating product.

The above does not apply to products falling within Chapters 50-63.

Under the qualifying processes in sections 6 and 7 of this notice, a rule may specify a maximum percentage of non-originating materials. In this case the total value of all non-originating materials must not exceed this percentage.

### **2.4.2 Agreement between the EU and all other countries covered by this Notice**

If in the course of manufacture, originating products are processed outside the EU or the partner beneficiary country, such products are normally considered as non-originating when re-imported unless it can be demonstrated that the goods:

- returned are the same goods as those exported, and
- are preserved in good condition while in that country or while being exported.

## 2.5 Are there other relaxations for non-originating materials?

In addition to the relaxation in paragraph 2.4, the agreements with all countries covered by this notice allow for the use of non-originating materials which, according to the origin rules cannot be used, provided that:

- their total value does not exceed 10 per cent of the ex-works price of the product
- where percentage limits exist for non-originating materials these are not exceeded by applying this relaxation, and
- any non-originating materials used must undergo more than minimal processing (Section 9).

This paragraph does not apply to goods of Chapters 50-63.

The relaxation for South Africa is 15 per cent of the ex-works price except for Chapters 3 and 24 and headings 1604, 1605, 2207 and 2208 where there is a limit of 10 per cent.

## 2.6 How do I work out a percentage rule?

There are two basic types of percentage rule.

They both set a percentage limit on the value of non-originating materials which may be used in relation to the:

- ex-works price of the finished product, and/or
- value of all the materials used to make the finished product.

To work out a percentage rule, first add up the values of all the non-material costs such as:

- labour
- overheads (including cost of power, fuel, catalysts, solvents, plant, equipment, machinery and tools used in production, ignoring the origin of these items themselves), and
- profit, research and development etc.

For example, the percentage rule may limit the value of non-originating materials to 40 per cent of the ex-works price. If you find the total non-material costs (which always count as 'originating') make up at least 60 per cent of the ex-works price, then the percentage rule has been met, as the total material cost is less than 40 per cent.

However, if the non-material costs are not enough by themselves to fulfil the origin rule, you will need to prove that some of the materials used are originating.

For example (using a 40 per cent percentage rule as above) you may find that the non-material costs make up only 55 per cent of the ex-works price. This leaves a shortfall of 5 per cent. You will then need to prove that materials to the value of 5 per cent of the ex-works price are originating.

**Note:** You may find it easier to work out the percentage rule in 'reverse', by first adding up the value of all the materials used. If this exceeds the percentage allowed, you must prove that the 'excess' value of materials is originating.

Section 10 explains what we mean by the 'ex-works price'.

## 2.6.1 Origin of materials

All materials are considered to be non-originating unless you hold evidence to prove that they originate. This evidence should be:

- Suppliers' Declarations, if the goods were supplied by a trader in the UK or another EU Member State, or
- other appropriate 'supporting documents' as explained in paragraph 2.8, if they are sufficient to show that the materials originate, or
- costings that show the percentage of originating/non-originating materials in a product as required by the appropriate origin rule.

## 2.7 Suppliers declarations

Before issuing a preference document, the exporter must hold evidence to show that the exported goods meet the relevant rules of origin. The fact that an item is in free circulation or has been bought from an EU supplier does not in itself prove originating status.

If you are an exporter you may need to obtain Suppliers Declarations to prove the originating status of materials used in manufacture, or for finished products which you buy and re-export in the same state.

If you are a supplier you may be asked to provide a Suppliers Declaration to your customer to prove the originating status of your goods.

The format for these declarations is outlined in Notice 827 European Community Preferences: Export Procedures Sections 8.14 and 15.

## 2.8 What supporting documents do I need?

As an exporter you must be able to prove that products covered by a movement certificate EUR1, EUR-MED, Invoice Declaration or Suppliers' Declaration qualify for preference. The following may be considered as appropriate supporting evidence:

- EUR1's/EUR-MEDs/Invoice Declaration(s) proving the originating status of materials
- Suppliers' Declarations proving the working or processing undergone in the EU
- appropriate evidence regarding working or processing undergone outside the EU (paragraph 2.4), or
- direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned such as accounts/internal bookkeeping.

## 2.9 How accurate must I be?

Any declaration you give must be accurate. Anyone making a false declaration in respect of the preferential origin of goods or failing to comply with other legal provisions may be liable to penalties. An inaccurate declaration may mean an overseas customer having to pay the full rate of Customs duty. This in turn may result in a claim from that customer for a refund of duty. You can find further information in Notice 827 European Community Preferences: Export Procedures.

It is a requirement of all preference agreements that an exporter must hold all valid evidence before export. This will sometimes need to be checked if an overseas authority queries a preference export.

## 2.10 As an exporter how do I treat materials which originate in other preference giving countries?

Apart from those of EU origin, it is a general rule that materials which originate in a particular country only count as originating when incorporated into a product which is being exported back to that same country.

You can find out more about this feature which is known as bilateral cumulation of origin by reading paragraph 2.13.

## **2.10.1 Andorra and San Marino**

Products originating in Andorra and San Marino, and which fall within Chapters 25 to 97 will be accepted as originating within the EU when included in a preference export to any of these countries: Iceland, Norway, Liechtenstein, Switzerland, Ceuta and Melilla.

## **2.11 Turkey**

Materials which originate in Turkey in accordance with preferential rules of origin set out in Section 6 of this notice can be regarded, under the diagonal cumulation arrangements in the 'Pan Euro- Mediterranean' Agreements between the EC and the EFTA, EEA and Mediterranean countries (see paragraph 2.14 for further information about diagonal cumulation), as originating materials when they are incorporated in a product in a 'Pan Euro-Mediterranean' Agreement country for export under preference to the EU or another country in the group.

As an exporter you may import materials, components or parts from Turkey for inclusion in a product which you are proposing to export to another 'Pan Euro-Mediterranean' Agreement country under preference. Before you can export the finished product under preference you must obtain from your Turkish supplier a Suppliers Declaration as proof that the materials have originated in Turkey in accordance with preferential rules of origin.

The Suppliers Declaration must be obtained in addition to the normal Form ATR/EUR1 which is used in trade between the EU and Turkey. You can find out more about Suppliers Declarations in Notice 827 European Community Preferences: Export Procedures.

## **2.12 Cumulation of origin**

Cumulation is a feature of the EU's preferential trade arrangements which additionally helps goods to meet the origin rules.

The following paragraphs are only a summary of the cumulation provisions. Full details about the arrangements and the conditions which must be met can be found in the preferential trade agreements concerned. Details of the Regulations and Decisions containing those agreements can be found in Part 7 of Volume 1 to the Revenue & Customs Tariff.

## 2.13 Bilateral cumulation

All of the preferential rules of origin covered by this Notice include a provision which allows materials, components or parts of European Union origin (materials, components or parts which have satisfied the rules of origin relating to the particular preferential tariff arrangement being used, and which are **not** merely in free circulation in the European Union) to be further processed into a finished product or incorporated in a finished product in a partner or beneficiary country as if they had originated in the country concerned. This helps the finished product to acquire the preferential origin of the partner/beneficiary country (and qualify for export to the European Union under preference) provided that the processing undertaken there on the EU originating materials components or parts is more than minimal (see section 9)

### 2.13.1 Example 1 of bilateral cumulation

This provision allows materials, components or parts of EU, Norway\* Switzerland\* and Turkey\* origin (materials, components or parts which have satisfied the GSP rules of origin, and which are not merely in free circulation in the EU or other country concerned) to be further processed or incorporated in a finished product in a GSP beneficiary country as if they had originated in the country concerned. The finished product will acquire the preferential origin of the GSP beneficiary country (and qualify for export to Community under preference) provided that the processing undertaken is more than minimal (see Section 9).

As the bilateral cumulation arrangements are provisions which are **one way only**, EU manufacturers and producers cannot treat materials, components or parts originating in a GSP beneficiary country as if they originate in the European Union

\*Note: Materials, components or parts in Chapters 1 - 24 which originate in Norway, Switzerland and Turkey are not covered by the bilateral cumulation arrangements.

### 2.13.2 Example 2 of bilateral cumulation

Israel does not produce poly/cotton fabric but wishes to manufacture poly/cotton shirts for export to the Community. The origin rule for such shirts requires production from non-originating materials that are at a no later stage of manufacture than yarn. If Israel imports fabric from the USA its shirts will not satisfy that rule. That would not be the case if EU originating fabric were used. The EU fabric would be treated as originating in Israel (the making up of a shirt being more than a minimal process) and the shirts would qualify for entry into the EU at a nil rate of customs duty.

### 2.13.3 As an exporter, do I need to issue any preference documents in order to take advantage of the bilateral cumulation arrangement?

Yes you will need to provide the partner or beneficiary country with either:

- a Movement Certificate EUR1, EUR-MED (if the goods meet the rules for Pan Euro Med cumulation of origin and they are being exported to a country in the Pan Euro Med group), or
- where provided for, a declaration on an invoice or other commercial document such as a packing list or consignment note.

You can find out more about issuing Forms EUR1/EUR-MED and invoice declarations in Notice 827 European Community Preferences: Export Procedures.

Before issuing one of the preference documents referred to above you must hold evidence to show that the exported goods meet the relevant rules of origin. You may therefore need to obtain a supplier's declaration to prove the originating status of materials and parts used in the manufacture of your goods, or for finished products which you buy and re-export.

You can find out more about 'Suppliers Declarations' by reading Notice 827 European Community Preferences: Export Procedures.

## 2.14 Diagonal cumulation

A number of the countries covered by this Notice have been formed into groups for origin purposes. They are:

- The Contracting parties to the 'Pan Euro-Mediterranean Agreements' - The European Community, Iceland, Liechtenstein, Norway, Algeria, Lebanon, West Bank and Gaza Strip, Egypt, Faroe Islands, Israel, Jordan, Morocco, Tunisia, Turkey, and Switzerland.
- The ACP(MAR) countries.
- The Cariforum (EPA) States.
- The Overseas Countries and Territories (OCTs).
- Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam.
- Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela.
- Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka.
- Montenegro, Bosnia-Herzegovina, Albania, Macedonia, Serbia, Kosovo and Turkey.

This means that materials, components or parts originating in one or more countries in the Group, in accordance with appropriate rules of origin, may be further processed or incorporated in a finished product in another country within the Group as if they had originated in the country concerned.

In addition to the above:

- South African manufacturers and producers can use products originating in an ACP(MAR) State, and
- ACP(MAR) States can use certain products originating in South Africa.

### **2.14.1 Do any conditions have to be fulfilled before countries in a regional group can benefit from diagonal cumulation?**

Yes, all countries within the group must adopt trade agreements with each other which contain identical rules of origin.

In respect of the Pan-Euro-Mediterranean Agreements further information can be found in Notice 827, and some countries in this group have still to conclude agreements with each other, and adopt Pan Euro Med origin rules in their Agreements with the EU. A Matrix has been produced to show the state of play of these agreements and will be updated regularly.

You need to refer to the Matrix to establish whether a Pan Euro-Mediterranean proof of origin can be issued. This can be reached by the following trail:

hmrc.gov.uk > business and corporations > Imports and Exports > enter into the search box 'Cumulation Matrix ' and the Pan Euro- Mediterranean Matrix can be accessed from the information provided.

## **2.15 Full cumulation**

This arrangement provides additionally for the working or processing carried out in one country to be carried forward to another and be counted as if it were carried out in the country of production of the final product.

It applies in the agreements between the EU and:

- The countries of the European Economic Area (EEA).
- ACP(MAR).
- Cariforum (EPA) States.
- The Maghreb countries of Algeria, Morocco and Tunisia, and
- The Overseas Countries and Territories (OCTs).

## 2.15.1 An example of full cumulation

Poly/cotton shirt manufactured in Morocco from fabric supplied from the EU. The origin rule for such shirts requires production from non-originating materials that are at a no later stage of manufacture than yarn. Under bilateral cumulation rules the fabric would have to be EU originating fabric (the rules require manufacture from the pre-yarn stage) if the Moroccan produced shirt is to qualify as an originating product. However, under full cumulation the fabric produced in the EU can be produced from non-originating yarn and the processing from yarn to fabric can be counted as if it took place in Morocco. Thus the shirt will have been manufactured from the yarn stage and qualify as an originating product.

## 2.15.2 As an exporter, do I need to issue any preference documents in order to take advantage of the full cumulation arrangements?

Yes, if you export non-originating materials, your customer may ask you for a 'non-originating' supplier's declaration (see Notice 827 European Community Preferences: Export Procedures).

## 2.16 Can I claim export relief?

By 'export relief' we mean the suspension or repayment of duties (including anti-dumping duty) on imported materials, components or parts used in the manufacture of goods exported under preference. This includes the inward processing relief arrangements described in Notice 221 Inward processing Relief. You may claim relief from CAP levies and variable charges, where appropriate, and relief from excise duties in all cases, even if you issue a preference document.

## 2.17 Are there any restrictions on relief?

If you export to EFTA, Israel, Faroe Islands, Mexico, Chile, Macedonia, West Bank Gaza Strip, Montenegro, Bosnia-Herzegovina and Serbia there is **no** right to both:

- Export relief in the EU, and
- Preference.

You must therefore decide whether to:

- claim export relief allowable on any imported materials, components or parts in the manufacture of the goods; or
- issue a preference document to allow your customer to claim preference, subject to satisfaction of all necessary conditions.

For exports to all other countries (with the exception of those under Pan-Euro-Med cumulation both export relief and preference can apply provided the final product originates.

## **3. Accessories, packing, goods put up in sets**

### **3.1 Accessories, spare parts and tools**

For origin purposes accessories, spare parts and tools which are supplied with a finished product are treated as forming a whole with those items, if they:

- make up the standard equipment usually included in the sale of such items
- are included in the price of the item or are not separately invoiced, and
- are classified with the item in the Customs tariff of the importing country.

### **3.2 Packing**

Packing separately chargeable with duty in the importing country must be considered separately from its contents for origin purposes.

Other packing counts as forming a whole with the goods it contains.

### **3.3 Goods put up in sets**

When there is no tariff heading specifically covering goods put up in a particular set, (see Interpretative

Rule 3(b) or (c) in Volume 2, Section 2 of the Tariff), the following special origin rule applies:

'Sets shall be regarded as originating when all components products are originating. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price.'

This special rule does not apply to tariff headings which specify sets, for example 82.14 which covers manicure and chiropody sets. The origin rule for such sets is the rule for the tariff heading of the set itself.

## **4. 'Wholly produced' products**

### **4.1 What counts as wholly produced?**

(See 4.1.3 for South Korea)

The following count as 'wholly produced' in the EU (which includes the territorial waters of its Member States) or partner/beneficiary country:

- (a) mineral products extracted from the soil or sea bed
- (b) vegetable products harvested there
- (c) live animals born and raised there
- (d) products from live animals raised there
- (e) (i) products obtained by hunting or fishing conducted there  
(ii) products of aquaculture, including mariculture, where the fish are born and raised there: (for MAR countries and Cariforum (EPA) States only)
- (f) products of sea fishing and other products taken from the sea by its vessels (see sub paragraphs 4.1.1 and 4.1.2)
- (g) products made aboard its factory ships exclusively from products referred to in (f) above (see also below)
- (h) used articles collected there and fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste
- (i) waste and scrap resulting from manufacturing operations conducted there
- (j) products extracted from marine soil or subsoil outside its territorial waters, provided that they have sole rights to work that soil or subsoil
- (k) goods produced there exclusively from products specified in (a) to (j) above.

#### **4.1.1 Products of sea fishing and other products taken from the sea by its vessels: all countries with the exception of MAR, EPA States and OCT**

(1) Ships operating on the high seas, including factory ships which work or process fish, count as part of their country's territory, if they meet the conditions in (2) below.

(2) The terms its vessels and its factory ships at (f) and (g) above apply only to ships which:

- are registered or recorded in an EU Member State or partner beneficiary
- sail under the flag of an EU Member State or partner beneficiary country

- are at least 50 per cent owned by nationals of EU Member States or partner beneficiary country or by a company with its head office in one of these states or partner beneficiary country. The Company's manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards must be nationals of EU Member States or partner beneficiary country. In addition, for partnerships or limited companies, at least half the capital must belong to those states or partner beneficiary country or to public bodies or nationals of the said states or partner beneficiary country
- have as captain and officers nationals of EU Member States or partner beneficiary country (except ACP, where at least 50 per cent of the crew, master and officers together are EU nationals), and
- have as crew at least 75 per cent EU nationals of partner beneficiary countries.

#### **4.1.2 Products of sea fishing and other products taken from the sea by its vessels: ACP(MAR), Cariforum (EPA) States and OCT**

(1) Ships operating on the high seas, including factory ships which work or process fish, count as part of their country's territory, if they meet the condition in (2) below.

(2) The term its vessels and its factory ships at (f) and (g) apply only to factory ships which:

- are registered or recorded in an EU Member State, in an ACP State or in an OCT, or
- sail under the flag of an EU Member State, of an ACP State or of an OCT,
- are owned to an extent of at least 50 per cent by nationals of States party to the Agreement, or of an OCT, or by a company with its head office in one of these States or OCT, of which the Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of States party to the Agreement, or of an OCT, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those states party to the Agreement or to public bodies or nationals of the said States, or of an OCT, and
- of which at least 50 per cent of the crew, master and officers included, are nationals of states party to the Agreement, or of an OCT.

### 4.1.3 'Wholly produced' products for South Korea

1. The following count as 'wholly produced' in the EU (which includes the territorial waters of its Member States) or partner/beneficiary country.

(a) mineral products extracted from the soil or from the seabed in the territory of a Party

(b) vegetable products grown and harvested there

(c) live animals born and raised there

(d) products from live animals raised there

(e) (i) products obtained by hunting, trapping within the land territory or fishing, conducted within the land waters or within the territorial sea of a Party

(ii) products of aquaculture, where the fish, crustaceans and mollusc are born and raised there

(f) products of sea fishing and other products taken from the sea outside the territorial sea of a Party by its vessels

(g) products made aboard its factory ships exclusively from products referred to in subparagraph (f)

(h) products extracted from marine soil or subsoil outside the territorial sea of a Party provided that a Party has rights to exploit that soil or subsoil

(i) used articles collected there fit only for the recovery of raw materials or for use as waste

(j) waste and scrap derived from manufacturing or processing operations conducted there, or

(k) products manufactured in a Party exclusively from the products referred to in this paragraph.

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered in one of the Member States of the European Union or Korea

(b) which sail under the flag of one of the Member States of the European Union or Korea, and

(c) which meet one of the following conditions

(i) they are at least 50 percent owned by nationals of one of the Member States of the European Union or Korea, or

(ii) they are owned by companies:

(A) which have their head office and their main place of business in one of the Member States of the European Union or in Korea, and

(B) which are at least 50 percent owned by one of the Member States of the European Union or by Korea, public entities of a Member State of the European Union or Korea, or nationals of one of the Member States of the European Union or Korea.

## 5. Notes on applying the origin rules in sections 6 and 7

Note	Description
1.	<p>Sections 6, and 7 set out the conditions required for those products covered by the various agreements to be considered sufficiently worked or processed to qualify for preference - (other than those that are wholly produced - Section 4).</p> <p>Only non-originating materials need to be sufficiently worked or processed. If the materials used are already originating (by virtue of being wholly obtained, by having been sufficiently worked or processed, or by arrangements governing the cumulation of origin) they do not have to satisfy the conditions in Section 6 or 7. The existence of an origin rule does not necessarily mean that a preferential rate of duty is available in any particular country.</p> <p>Section 6 lists the general origin rules which apply with a small number of exceptions to goods imported from or exported to all of the countries covered by this notice.</p> <p>Section 7 lists those instances where the rules for Serbia, Montenegro, Macedonia, Bosnia-Herzegovina, Kosovo, Moldova, Albania, ACP (MAR) Cariforum (EPA) States, OCT countries, Chile, Ceuta and Melilla, and South Africa are different from the general rules.</p>
2.	<p>The first 2 columns in the list describe the product in question. The first column gives the heading/chapter number and</p>

	the second column gives the description of the goods.
3.	For each entry in the first 2 columns a rule is specified in column 3 (with an alternative in column 4 in some cases). Where 'Ex' precedes the entry in column 1, this signifies that the rules in columns 3 or 4 apply only to that part of the heading described in column 2. All other goods of that heading are covered by the 'general' heading rule for that Chapter.
4.	Unless otherwise indicated, the term 'material' means any non-originating ingredient, raw material, component, part etc used in the manufacture of a finished product.
5.	Where several heading numbers are grouped together in column 1, or a chapter number is given and the product description in column 2 is given in general terms, then the adjacent rules in columns 3 or 4 apply to all products in column 1.
6.	Where there is a rule in both columns 3 and 4, the exporter can choose to apply either rule.
7.	A qualifying process may say that (non-originating) materials at a certain level of manufacture may be used. It follows that the use of material at an earlier stage of manufacture is allowed and the use of material at a later stage is not.
8.	If a product made from non-originating materials has acquired originating status during manufacture and is used as a material in the manufacture of another product, it counts as 100 per cent originating for the purposes of determining whether the finished product is originating.
9.	Goods under Tariff Chapters 1-24 are subject to restriction in relation to preferential exports to most countries. Any such intended export should first be

	checked with the Department for Business Innovation & Skills to verify whether a preference exists.
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## 6. General Origin rules

This section lists the general origin rules which apply with a small number of exceptions to goods imported from or exported to **all** of the countries covered by this notice.

**Note: there are exceptions to the general rules in this section for certain products which are imported from or exported to Albania, Chile, ACP covered by the Market Access Regulations (MAR), the OCT countries, Cariforum (EPA) States, Bosnia-Herzegovina, Serbia, Montenegro, Kosovo, Moldova, Macedonia, Ceuta and Melilla, and South Africa..**

**It is therefore important that you also refer to section 7 to establish whether a different rule applies to your particular product.**

The main rule(s) is/are shown at the beginning of each Chapter. Any Exceptions will be listed below the main rule in tariff heading order.

### Chapter 1

#### Live animals

Rule for all products of this Chapter:

All the animals of Chapter 1 used must be wholly produced.

### Chapter 2

#### Meat and edible offal

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced.

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapter 3 used must be wholly produced.

## Chapter 4

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

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials of Chapter 4 used must be wholly produced.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### **Exceptions**

<b>Heading</b>	<b>Goods</b>	<b>Origin rule (1)</b>	<b>Origin rule (2)</b>
0403	All goods	Manufacture in which:  all the materials of Chapter 4 used must be wholly produced, and  all fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product.	

## Chapter 5

### **Products of animal origin, not elsewhere specified or included**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials of Chapter 5 used must be wholly produced.

#### **Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

## Chapter 6

### **Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapter 6 used must be wholly produced; **and** the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'materials' means any non-originating materials unless otherwise indicated.**

## Chapter 7

### **Edible vegetables and certain roots and tubers**

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapter 7 used must be wholly produced.

## Chapter 8

### **Edible fruit and nuts; peel of citrus fruits or melons**

Rule for all products of this Chapter:

Manufacture in which all the fruit and nuts used must be wholly produced, **and** the value of all the materials of Chapter 17 used does not exceed 30 per cent of the value of the ex-works price of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

## Chapter 9

### **Coffee, tea, mate and spices**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials of Chapter 9 used must be wholly produced.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
0901, 0902	All goods	Manufacture from materials of any heading	
Ex 0910	Mixture of Spices	Manufacture from materials of any heading	

## Chapter 10

### Cereals

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapter 10 used must be wholly produced.

## Chapter 11

### Products of the milling industry; malt, starches; inulin; wheat gluten

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used must be wholly produced.

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 1106	Flour meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	

## Chapter 12

**Oil seeds and oleaginous fruits; miscellaneous grains seeds and fruit; industrial or medicinal plants; straw and fodder**

Rule for all products of this Chapter:

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**

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
1301	All goods	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 per cent of the ex-works price of the product	
1302	All goods:		
	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 14

**Vegetable plaiting materials; vegetable products not elsewhere specified or included**

Manufacture in which all the materials of Chapter 14 used must be wholly produced.

## Chapter 15

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

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
<b>1501</b>	<b>All goods:</b>		
	Fats from bones or waste	Manufacture from materials of any heading, except those of headings 0203, 0206 or 0207 or bones of heading 0506	
	Other	Manufacture from meat or edible offal of swine of headings 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
<b>1502</b>	<b>All goods:</b>		
	Fats from bones or waste	Manufacture from materials of any heading,	

		except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	Other	Manufacture in which all the materials of Chapter 2 used must be wholly produced	
<b>1504</b>	<b>All goods:</b>		
	Solid fractions	Manufacture from materials of any heading including other materials of heading 1504	
	Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly produced	
Ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
<b>1506</b>	<b>All goods:</b>		
	Solid Fractions	Manufacture from materials of any heading including other	

		materials of heading 1506	
	Other	Manufacture in which all the materials of Chapter 2 used must be wholly produced	
1507 to 1515	Vegetable oils and their fractions: Soya oil, ground nut , palm, palm kernel, babassu, copra, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	Other	Manufacture in which all the vegetable materials used must be wholly produced	
1516	All goods	Manufacture	

		<p>in which :</p> <p>all the materials of Chapter 2 used must be wholly produced <b>and</b></p>	
		<p>All the vegetable materials used must be wholly produced. However, materials of headings 1507, 1508, 1511 and 1513 may be used</p>	
1517	All goods	<p>Manufacture in which:</p> <p>all the materials of Chapters 2 and 4 used must be wholly produced, <b>and</b></p> <p>all the vegetable materials used must be wholly produced. However, materials of headings 1507, 1508, 1511 and 1513 may be used</p>	

## Chapter 16

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

Rule for all products of this Chapter:

Manufacture from animals of Chapter 1, **and/or**

all the materials of Chapter 3 used must be wholly produced.

## Chapter 17

### Sugars and sugar confectionery

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 1701	Cane or beet sugar chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
1702	All goods: Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702	
	Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	

	Other	Manufacture in which all the materials are originating	
Ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
1704	All goods	Manufacture in which:  all the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	

## Chapter 18

### Cocoa and cocoa preparations

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 19

### Preparations of cereals, flour, starch or milk: pastry cooks' products

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
1901	All goods		
	Malt extract	Manufacture from cereals of Chapter 10	
	Other	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, and</p> <p>the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p>	
1902	All goods:		
	Containing 20 per cent or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly produced	
	Containing more than 20 per cent by weight of meat, meat offal, fish, crustaceans or molluscs	<p>Manufacture in which:</p> <p>All the cereals and their derivatives (except durum wheat and its derivatives) used must be wholly produced, <b>and</b></p> <p>all the materials of</p>	

		Chapters 2 and 3 used must be wholly produced	
1903	All goods	Manufacture from materials of any heading except potato starch of heading 1108	
1904	All goods	Manufacture from:  Materials of any heading, except those of heading 1806, <b>and</b>  in which all the cereals and flour (except durum wheat and <b>Zea indurata maize, and their derivatives</b> ) used must be wholly produced', <b>and</b>  the value of all the materials of <b>Chapter 17</b> used does not exceed 30 per cent of the ex-works price of the product	
1905	All goods	Manufacture from materials of any heading, except those of Chapter 11	

## Chapter 20

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

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the fruit, nuts or vegetables used must be wholly produced.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 per cent or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 2004 and Ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	All goods	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
2007	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p>	

Ex 2008	Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 per cent of the ex-works price of the product	
	Peanut butter, mixtures based on cereals; palm hearts, maize (corn) Manufacture in which all the materials used are classified within a heading other than that of the product		
	Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
2009	All goods	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>	

		the value of all the materials of <b>Chapter 17</b> used does not exceed 30 per cent of the ex-works price of the product	
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## Chapter 21

### Miscellaneous edible preparations

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
2101	All goods	Manufacture in which:	
		All the materials used are classified within a heading other than that of the product, <b>and</b>  all the chicory used must be wholly produced	
2103	All goods:  Sauces and preparations thereof, mixed	Manufacture in which all the materials used are classified within a	

	condiments and mixed seasonings	heading other than that of the product. <b>However</b> , mustard flour or meal or prepared mustard may be used	
	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
Ex 2104	Soups and broths and preparations thereof	Manufacture from materials of any heading except prepared or preserved vegetables of headings 2002 to 2005	
2106	All goods	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials of <b>Chapter 17</b> used must not exceed 30 per cent of the ex-works price of the	

		product	
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## Chapter 22

### Beverages, spirits and vinegars

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

all the grapes or any material derived from grapes used must be wholly produced.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
2202	All goods	Manufacture in which:	
		<p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product, <b>and</b></p> <p>all the fruit juice used (except for pineapple, lime or</p>	

		grapefruit juices) must already be originating	
2207	All goods	<p>Manufacture using materials not classified in headings 2207 or 2208, <b>and</b></p> <p>all the grapes or any or any material derived from grapes used must be wholly produced or if all the other materials used are already originating, arrack may be used up to a limit of 5 per cent by volume</p>	
2208	All goods	Manufacture from:	
		<p>Materials not classified within headings 2207 or 2208, <b>and</b></p> <p>all the grapes or any material derived from grapes used must be wholly produced, <b>or</b></p>	

		if all the other materials used are already originating, arrack may be used up to a limit of 5 per cent by volume	
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## Chapter 23

### Residues and waste from the food industries; prepared animal fodder

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly produced	
Ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein	Manufacture in which all the maize used must be wholly produced	

	content, calculated on the dry product, exceeding 40 per cent by weight		
Ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 per cent of olive oil	Manufacture in which all the olives used must be wholly produced	
2309	All goods	Manufacture in which:	
		All the cereals, sugar or molasses, meat or milk used must already be originating, <b>and</b>  all the materials of Chapter 3 used must be wholly produced	

## Chapter 24

### Tobacco and manufactured tobacco substitutes

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials of Chapter 24 used must be wholly produced.

## Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
2402	All goods	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating	
Ex 2403	Smoking tobacco	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating	

## Chapter 25

### Salt, sulphur, earths and stone, plastering materials, lime and cement

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
Ex 2515	Marble, merely cut	Cutting, by sawing	

	by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25cm	or otherwise, of marble (even if already sawn) of a thickness exceeding 25cm	
Ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25cm	Cutting by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25cm	
Ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
Ex 2519	Crushed Natural Magnesium carbonate (Magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
Ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

Ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
Ex 2525	Mica Powder	Grinding of Mica or Mica waste	
Ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	

## Chapter 26

### Ores, slag and ash

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 27

### Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials are used classified within a heading other than that of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same

	obtained by distillation of high temperature coal tar, of which more than 65 per cent by volume distils at a temperature of up to 250C (including mixtures of petroleum spirit and benzole), for use as power and heating fuels		heading may be used provided their total value does not exceed 50 per cent of the ex-works price of the product
Ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading as the product may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
2711	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading as the product may be used, provided their total value

			does not exceed 50 per cent of the ex-works price of the product
2712	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading as the product may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
2713	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading as the product may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
2714	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same

			heading as the product may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
2715	All goods	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading as the product may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product

## Chapter 28

**Inorganic chemicals; organic or inorganic compounds or precious metals, or rare - earth metals, of radioactive elements or of isotopes**

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2805	'Mischmetal'	Manufacture by electrolytic, <b>or</b> thermal treatment in which the value of all the material used does not exceed 50 per cent of the ex-works price of the product	
Ex 2811	Sulphur Trioxide	Manufacture from Sulphur Dioxide	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 2833	Aluminium Sulphate	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

## Chapter 29

### Organic chemicals

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
Manufacture in which:	
All the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
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Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2901	Acyclic hydrocarbons for use as powder or heating fuels	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified in a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their total value does not exceed 50 per cent of the ex-works price of the product
Ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific processes ( <b>see Section 8</b> )	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
Ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of 2905. <b>However</b> , metal alcoholates of this heading may be used provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2915	All goods	Manufacture from materials of any heading. <b>However</b> , the value of all the materials of headings 2915 and 2916 used must not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2909 used must not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2933	All goods	Manufacture from materials of any heading. However, the value of materials of headings 2932 and 2933 used must not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2934	All goods	Manufacture from materials of any heading. <b>However</b> , the value of materials of headings 2932, 2933 and 2934 used must not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 2939	Concentrates of poppystraw containing not less than 50 per cent by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.	

## Chapter 30

### Pharmaceutical products

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product. **However**, materials classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
3002	All goods:		
	Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	
	Other:		
	Human blood	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	
	Blood fractions other than antisera, haemoglobin blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	
	Haemoglobin, blood globulines and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	
	Other	Manufacture from materials of any heading, including other materials of heading 3002. <b>However</b> , materials of the same description as the product may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of headings 3002, 3005 or 3006)		

Heading	Goods	Origin rule (1)	Origin rule (2)
	Obtained from amikacin of heading 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials of headings 3003 or 3004 may be used provided their total value, does not exceed 20 per cent of the ex-works price of the product	
	Other	Manufacture in which:	
		All the materials used are classified within a heading other than that of the product. <b>However</b> , materials of headings 3003 or 3004 may be used provided their total value, does not exceed 20 per cent of the ex-works price of the product, <b>and</b>	
		the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 3006	Waste pharmaceuticals specified in Note 4(k) to Chapter 30 in the Harmonised System (HS) of the commodity codes	The origin of the product in its original classification shall apply.	

## Chapter 31

### Fertilizers

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar or in packaging of a gross weight not exceeding 10kg, except for:</p> <p>Sodium nitrate</p> <p>Calcium cyanamide</p> <p>Potassium sulphate</p> <p>Magnesium potassium sulphate</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

## Chapter 32

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

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3201	Tannins and their salts, esters, ethers and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to Chapter 32 based on colour lakes*	<p>Manufacture from materials of any heading, except headings 3203, 3204 and 3205.</p> <p><b>However</b>, materials of 3205 may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

\*Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations provided they are not classified in another heading in Chapter 32.

## Chapter 33

### Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)

<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>
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**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different group in this heading. <b>However</b> , materials of the same group may be used, provided their total value does not exceed 20 per cent of the ex-works price of the product.  (Note: A 'Group' is regarded as any part of the heading separated from the rest by a semi-colon)	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

## Chapter 34

**Soap, organic surface - active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster**

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3403	Lubricating preparations containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific processes <b>(see Section 8)</b>	Other operations in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used, provided their total value does not exceed 50 per cent of the ex-works price of the product
3404	Artificial waxes and prepared waxes:		

Heading	Goods	Origin rule (1)	Origin rule (2)
	With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading, other than that of the product. <b>However,</b> materials classified within the same heading may be used provided their total value does not exceed 50 per cent of the ex-works price of the product	
	Other	Manufacture from materials of any heading, <b>except:</b> Hydrogenated oils having the character of waxes of heading 1516	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
		Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, <b>and</b> materials of heading 3404	
		<b>However,</b> these materials may be used provided their total value does not exceed 20 per cent of the ex-works price of the product	

## Chapter 35

### Albuminoidal substances; modified starches; glues; enzymes

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However,</b> materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
3505	All goods:		
	Starch ethers and esters	Manufacture from materials of any heading, including other materials heading 3505	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Other	Manufacture from materials of any heading, <b>except</b> those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 36

### Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Rule(s) for all products of this Chapter.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading <b>may</b> be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

## Chapter 37

### Photographic or cinematographic Goods

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
3701	<p>All goods:</p> <p>Instant print film for colour photography, in packs</p>	<p>Manufacture in which all the materials used are classified within a heading other than headings 3701 or 3702. <b>However</b>, materials from heading 3702 may be used provided their total value does not exceed 30 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>
	Other	<p>Manufacture in which all the materials used are classified within a heading other than headings 3701 or 3702. <b>However</b>, materials from headings 3701 or 3702 may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>
3702	All goods	<p>Manufacture in which all the materials used are classified within headings other than 3701 or 3702</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>
3704	All goods	<p>Manufacture in which all the materials used are classified within headings other than 3701 or 3704</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

## Chapter 38

### Miscellaneous chemical products

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3801	Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	Graphite in paste form being a mixture of more than 30 per cent by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

<b>Heading</b>	<b>Goods</b>	<b>Origin rule (1)</b>	<b>Origin rule (2)</b>
Ex 3806	Ester Gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3808 to 3810	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
3811	All goods:		
	Prepared additives for lubricating oil, containing petroleum oil or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 per cent of the ex-works price of the product	
	Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
3812 to 3814 + 3818 to 3820 and 3822	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
3823	All goods:		
	Industrial monocarboxylic fatty acids; acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading 3823	
3824	All goods:		
(a)	Prepared binders for foundry moulds or cores based on natural resinous products	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
a) cont:	Naphthenic acids, their water insoluble salts and their esters  Sorbitol other than that of heading 2905  Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolo-mines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	<b>However</b> , materials classified within the same heading may be used provided their total value does not exceed 20 per cent of the ex-works price of the product	
	Ion exchangers		
	Getters for vacuum tubes		
	Alkaline iron oxide for the purification of gas		

Heading	Goods	Origin rule (1)	Origin rule (2)
	Ammoniacal gas liquors and spent oxide produced in coal gas purification		
a) cont:	Sulphonaph-thenic acids, their water insoluble salts and their esters		
	Fusel oil and Dippel's oil		
	Mixtures of salts having different anions		
	Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
(b)	Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 39

### Plastics and articles thereof

#### (1) 3901 to 3915

#### Plastics in primary forms, waste, parings and scrap, of plastic

Rule(s) for all products of this group except Ex 3907 and 3912 (listed below):

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Goods	Origin rule
Addition homopolymerisation products in which a single monomer contributes more than 99 per cent by weight to the total polymer content	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 50 per cent of the ex-works price of the product, <b>and</b></p> <p>Within the above limit the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product. <b>However</b>, for products composed of non-originating materials classified in headings 3901 to 3906 on the one hand, and 3907 to 3911 on the other hand, this restriction only applies to that group of non-originating materials which predominates by weight in the product,</p>
	<b>or</b>
	manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
Other	<p>Manufacture in which the value of all materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product. <b>However</b>, for products composed of materials classified in headings 3901 to 3906 on the one hand, and 3907 to 3911 on the other hand, this restriction only applies to that group of materials which predominates by weight in the product,</p>
	<b>or</b>
	manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product.

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their total value does not exceed 50 per cent of the ex-works price of the product. <b>If</b> the product is composed of materials classified in headings 3901 to 3906 on the one hand, and 3907 to 3911, then this restriction only applies to that group of materials which predominates by weight in the product	
	Polyester	Manufacture in which the value of all materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	All goods	Manufacture in which the value of all materials classified in the same heading as the product does not exceed 20 per cent of the ex-works price of the product	

**(2) 3916 to 3921**

**Semi-manufactures and articles of plastics**

Rules for all products of this **group** except headings Ex 3916, Ex 3917, Ex 3920 and Ex 3921 (listed below):

Goods	Origin rule
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<b>Goods</b>	<b>Origin rule</b>
Flat products, further worked than only surface worked or cut into forms other than rectangular (including square); other products, further worked than only surface worked	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 per cent of the ex-works price of the product,</p> <p><b>or</b></p> <p>manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
3916 to 3921	
Other:	
Addition homopolymerisation products in which a single monomer contributes more than 99 per cent by weight to the total polymer content	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 50 per cent of the ex-works price of the product,</p> <p><b>and</b></p> <p>within the above limit the value of all materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product</p>

Goods	Origin rule
	<p><b>However</b>, for products composed of materials classified in headings 3901 to 3906 on the one hand, and 3907 to 3911 on the other hand, this restriction only applies to that group of materials which predominates by weight in the product,</p> <p><b>or</b></p>
	<p>manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
Other	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product.</p>
	<p><b>However</b>, for products composed of materials classified in headings 3901 to 3906 on the one hand, and 3907 to 3911 on the other hand, this restriction only applies to that group of materials which predominates by weight in the product,</p>
	<p><b>or</b></p>
	<p>manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
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Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3916 and Ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 50 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit the value of all materials of the same heading as the product does not exceed 20 per cent of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
Ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc or sodium	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
Ex 3920	Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all materials classified in the same heading as the product does not exceed 20 per cent of the ex-works price of the product	
Ex 3921	Foil of plastic metallized	<p>Manufacture from highly transparent* polyester foils with a thickness of less than 23 micron</p> <p>(*These are considered to be: Foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardener Hazemeter (ie Hazefactor) - is less than 2 per cent)</p>	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

**(3) 3922 to 3926**

**Articles of plastic**

Rule for all products of this group:

Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

## Chapter 40

### Rubber and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which the materials used are classified within a heading other than that of the product

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	All goods	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 per cent of the ex-works price of the product	
4012	All goods:		
	Retreaded pneumatic, solid or cushion tyres or rubber	Retreading of used tyres	
	Other	Manufacture from materials of any heading, except headings 4011 or 4012	
Ex 4017	Articles of hard rubber	Manufacture from hard rubber	

## Chapter 41

### Raw hides and skins (other than furskins) and leather

Rule(s) for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins with wool on	
4104 to 4106	All goods	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	All goods	Manufacture from materials of any headings except headings 4104 to 4113	
Ex 4114	Patent leather and patent laminated leather	Manufacture from materials of heading 4104 to 4106, 4107, 4112 to 4113 provided that their total value does not exceed 50 per cent of the ex-works price of the product	

## Chapter 42

**Articles of leather, saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk worm gut)**

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 43

**Furskins and artificial fur; manufactures thereof**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4302	Tanned or dressed furskins, assembled		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	All goods	Manufacture from non-assembled tanned or dressed furskins of heading 4302	

## Chapter 44

### Wood and articles of wood; wood charcoal

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
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Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
Ex 4407	Wood sawn or chipped lengthwise sliced or peeled, of a thickness exceeding 6mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
Ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
Ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	Sanded or finger-jointed	Sanding or finger-jointing	
	Beadings and mouldings	Beading or moulding	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4410 to Ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
Ex 4415	Packing cases, boxes, crates, drums and similar packings of wood	Manufacture from boards not cut to size	
Ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
4418	All goods:		
	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , cellular wood panels, shingles and shakes may be used	
	Beadings and mouldings	Beading or moulding	
Ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 4409	

## Chapter 45

### Cork and articles of cork

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
4503	All goods	Manufacture from cork of heading 4501	

## Chapter 46

**Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 47

**Pulp of wood or of other cellulosic material; recovered (waste and scrap) paper or paperboard**

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 48

**Paper and paperboard; articles of paper pulp, of paper or of paperboard**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4811	Paper and Paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	All goods	Manufacture from paper-making materials of Chapter 47	
4817	All goods	Manufacture in which:	
		<p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p>	
Ex 4818	Toilet Paper	Manufacture from paper-making materials of Chapter 47	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p>	
Ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	

## Chapter 49

**Printed books newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
4909	All goods	Manufacture from materials not classified within headings 4909 or 4911	
4910	All goods:  Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	Other	Manufacture from materials not classified in headings 4909 or 4911	

### Notes on Chapters 50 to 65

#### (1) Definition of terms used in Chapters 50-65

The term 'natural fibres' means fibres other than artificial or synthetic fibres at the stage before spinning takes place and includes waste and, unless otherwise specified, fibres that have been carded, combed or otherwise processed but not spun. The term also includes the following:

horsehair of heading 05.03

silk of headings 50.02 and 50.03

wool and fine or coarse animal hair of headings 51.01 to 51.05

cotton of headings 52.01 to 52.03

other vegetable fibres of 53.01 to 53.05

The terms 'textile pulp', 'chemical materials' and 'paper making materials' are used to refer to those non-textile materials classified outside Chapters 50-63 which are used to manufacture artificial, synthetic or paper fibres or yarns.

The term 'man-made staple fibres' is used to refer to synthetic or artificial filament tow, staple fibres or waste of headings 55.01 to 55.07.

## (2) **Non-textile materials**

The rules for Chapters 50-63 normally relate only to textile materials. The appropriate rule for non-originating non-textile materials is the tariff heading should be changed in the course of manufacture and this is normally satisfied automatically.

## (3) **Products containing more than one textile material**

(a) **Yarns.** The specified rule is relaxed for the lesser element or elements in yarns containing more than one basic textile material (see Note 4) provided that the total weight of all the lesser elements is 10 per cent or less of the total weight of all textile material.

(b) **Fabrics and articles.** The specified rule is relaxed for the lesser element or elements in fabrics and articles containing more than one basic textile material (see Note 4) provided that the total weight of all the lesser elements is 10 per cent or less of the total weight of all textile materials incorporated.

In the case of fabrics incorporating yarns made of polyurethane segmented with flexible segments of polyether (whether or not gimped), the 10 per cent is increased to 20 per cent in respect of such yarn.

For fabrics 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 5mm, sandwiched by means of an adhesive between two films of plastic film, the 10 per cent is increased to 30 per cent in respect of such strip.

## (4) **Definition of a basic textile material**

For the purposes of Note 3 each of the following is regarded as a basic textile material:

- 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
- current conducting filaments
- synthetic man-made staple fibres
- 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 5605 (metallized 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 5605.

#### **(5) Other textile materials**

Those textile products referring to this note may incorporate other non-originating textile materials classified in Chapters 50-63, provided that they are classified in a heading other than that of the finished product and that their value **does not exceed 8 per cent of the ex-works price of the finished product.**

**(Note: the Agreement between the EC and the ACP States allows for the use of non-originating textiles (classified within Chapters 50-63) provided that their weight does not exceed 10 per cent of the total weight of all textile materials used in the manufacture of the product).**

If an origin rule places a limit on non-originating materials, then the value of any non-originating textile materials must be taken into account.

## (6) Linings and interlinings

It should be noted that Linings and Interlinings are not regarded as other textile materials as outlined in paragraph 5. They must satisfy the rules applicable to the finished product of which they form part.

## (7) Embroidery

In order to apply the alternative rule to garments and articles where the finished article is considered to be embroidered, the 'embroidered' area must be significant. It should equate in terms of processing to one of the usual stages of production for textile products (ie yarns to fabric/fabric to garments). As a general guide the embroidery should cover at least 5 per cent of the surface area of the garment.

A pattern or decorative effect produced by using a different colour for functional stitching (for example a button-hole) cannot be considered as embroidery, nor can designs produced in the course of weaving the fabric.

## Notes

(*)	For mixtures of textile materials see Textile Note 3.
(1)	The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(2)	Linings and Interlinings see Textile Note 6.
(3)	Other textile materials + linings and interlinings. see Textile Notes 5 and 6.
(4)	Other textile materials + linings and interlinings see Textile Notes 5 and 6, also apply to Origin Rule (2).
(5)	Embroidered garments and articles see Textile Note 7.
(6)	For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly of pieces of knitted or crocheted fabrics (cut out of knitted directly to shape), please refer to Textile Notes 5 and 6.

# Chapter 50

## Silk

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004, 5005 and Ex 5006	Silk yarn and yarn spun from silk waste	<p>Manufacture from(*) raw silk or silk waste carded or combed or otherwise prepared for spinning</p> <p>other natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper-making materials.</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	
5007	All goods:		
	Incorporating rubber thread	Manufacture from single yarn(*)	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	<p>Manufacture from (*)</p> <p>coir yarn,</p> <p>natural fibres</p> <p>man-made staple fibres not carded or combed or otherwise prepared for spinning</p> <p>chemical materials or textile pulp, <b>or</b></p> <p>paper</p> <p><b>(*) For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

## Chapter 51

### Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
5106 to 5110	All goods	Manufacture from(*)	
		raw silk or silk waste carded or combed or otherwise prepared for spinning,	
		natural fibres not carded or combed or otherwise prepared for spinning,	

Heading	Goods	Origin rule (1)	Origin rule (2)
		chemical materials or textile pulp; <b>or</b>	
		paper-making materials	
		<b>(*) For mixtures of Textile materials see Textile Note 3</b>	
5111 to 5113	All goods:		
	Incorporating rubber thread	Manufacture from single yarn(*)	
	Other	Manufacture from(*) coir yarn, natural fibres, man-made staple fibres not carded or combed <b>or</b> otherwise prepared for spinning, chemical materials or textile pulp, <b>or</b> paper <b>(*) For mixtures of Textile materials see Textile Note 3</b>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product

## Chapter 52

### Cotton

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
5204 to 5207	All goods	Manufacture from(*)	
		raw silk or silk waste carded or combed or otherwise prepared for spinning,	
		natural fibres not carded or combed or otherwise prepared for spinning,	
		chemical materials or textile pulp, <b>or</b>	
		paper-making materials	
		<b>(*)For mixtures of Textile materials see Textile Note 3</b>	
5208 to 5212	All goods: Incorporating rubber thread	Manufacture from single yarn(*)	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	<p>Manufacture from(*)</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

## Chapter 53

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

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
5306 to 5308	All goods	Manufacture from: (*)	
		Raw silk or silk waste carded or combed or otherwise prepared for spinning,	
		natural fibres not carded or combed or otherwise prepared for spinning,	

Heading	Goods	Origin rule (1)	Origin rule (2)
		chemical materials or textile pulp, or	
		paper-making materials	
		<b>(*)For mixtures of textile materials see Textile Note3</b>	
5309 to 5311	All goods:		
	Incorporating rubber thread	Manufacture from single yarn(*)	
	Other	<p>Manufacture from:(*)</p> <p>Coir yarn, natural fibres, jute yarn, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

## Chapter 54

### Man-made filaments

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
5401 to 5406	All goods	Manufacture from: (*)	

Heading	Goods	Origin rule (1)	Origin rule (2)
		Raw silk or silk waste carded or combed or otherwise prepared for spinning,	
		natural fibres not carded or combed or otherwise prepared for spinning,	
		chemical materials or textile pulp, <b>or</b>	
		paper-making materials	
		<b>(*)For mixtures of textile materials see Textile Note 3</b>	
5407 and 5408	All goods:		
	Incorporating rubber thread	Manufacture from single yarn(*)	
	Other	<p>Manufacture from(*)</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, <b>or</b></p> <p>paper</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

## Chapter 55

### Man-made staple fibres

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
5501 to 5507	All goods	Manufacture from chemical materials or textile pulp	
5508 to 5511	All goods:	<p>Manufacture from: (*)</p> <p>Raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, <b>or</b></p> <p>paper-making materials</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	
5512 to 5516	Incorporating rubber thread	Manufacture from single yarn(*)	
	Other	<p>Manufacture from:(*)</p> <p>coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing,</p> <p>heat setting, raising, calendering, shrink resistance processing,</p> <p>permanent finishing,</p> <p>decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

## Chapter 56

### Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture from: (\*)

- coir yarn
- natural fibres
- chemical materials or textile pulp, or
- paper-making materials.

**(\*)For mixtures of textile materials see Textile Note 3**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
5602	All goods:		
	Needleloom felt	Manufacture from: (*)	
		Natural fibres	
		chemical materials or textile pulp	
		<b>However,</b>	
		polypropylene filament of heading 5402,	
		polypropylene fibres of headings 5503 or 5506, <b>or</b>	
		polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
		<b>(*)For mixtures of textiles see Textile Note 3</b>	
	Other	Manufacture from: (*)	
		natural fibres,	
		man-made staple fibres made from casein, <b>or</b>	
		chemical materials or textile pulp.	
		<b>(*)For mixtures of textile materials see Textile Note 3</b>	
5604	All goods:		
	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	Other	Manufacture from: (*)	
		Natural fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, <b>or</b> paper-making materials	
		<b>(*)For mixtures of textiles see Textile Note 3</b>	
5605	All goods	Manufacture from (*) natural fibres,  man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, <b>or</b> paper-making materials	
5606	All goods	Manufacture from: (*)	
		Natural fibres,	

Heading	Goods	Origin rule (1)	Origin rule (2)
		man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials <b>or</b> textile pulp, <b>or</b> paper-making materials	
		<b>(*)For mixtures of textiles see Textile Note 3</b>	

## Chapter 57

### Carpets and other floor coverings

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Goods	RULES
Of needleloom felt	Manufacture from: (*)
	natural fibres, or
	chemical materials or textile pulp.
	<b>However</b> , polypropylene filament of heading 5402, polypropylene fibres of headings 5503 or 5506, <b>or</b>
	polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 per cent of the ex-works price of the product
	non-originating (imported) woven jute fabric to be used as a backing
	Jute fabric may be used as backing.
	<b>(*)For mixture of textile materials see Textile Note 3</b>
Of other felt	Manufacture from:(*)
	natural fibres not carded <b>or</b> combed or otherwise processed for spinning, <b>or</b>
	chemical materials or textile pulp.
Other	Manufacture from(*)

Goods	RULES
	coir or jute yarn,
	synthetic or artificial filament yarn,
	natural fibres, or
	man-made staple fibres not carded or combed or otherwise processed for spinning.
	non-originating (imported) jute yarn to be used in their manufacture and non-originating woven jute fabric to be used as a backing.
	Jute fabric may be used as backing.

(\*) For mixtures of textile materials see Textile Note 3

## Chapter 58

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

Rule for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Goods	Rule (1)	Rule (2)
Combined with rubber thread	Manufacture from single yarn(*)	
Other	<p>Manufacture from(*)</p> <p>natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, <b>or</b> chemical materials or textile pulp.</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
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Heading	Goods	Origin rule (1)	Origin rule (2)
5805	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	All goods	Manufacture in which:	
		All the materials used are classified within a heading other than that of the product,	
		<b>and</b>	
		the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 59

**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
5901	All goods	Manufacture from yarn	
5902	All goods:  containing not more than 90 per cent by weight of textile materials	Manufacture from yarn	
	Other	Manufacture from chemical materials or textile pulp	

Heading	Goods	Origin rule (1)	Origin rule (2)
5903	All goods	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product
5904	All goods	Manufacture from yarn(*) <b>(*)For mixtures of textile materials see Textile Note 3</b>	
5905	All goods:  Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	Other	Manufacture from(*)  coir yarn  natural fibres  man-made staple fibres not carded or combed <b>or</b> otherwise processed for spinning, <b>or</b>  chemical materials <b>or</b> textile pulp.  <b>(*)For mixtures of textile materials see Textile Note 3</b>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
5906	All goods:  Knitted or crocheted fabrics	Manufacture from:(*) natural fibres  man-made staple fibres not carded or combed or otherwise processed for spinning, <b>or</b>  chemical materials or textile pulp.  <b>(*)For mixtures of textile materials see Textile Note 3</b>	
	Other fabrics made of synthetic filament yarn, containing more than 90 per cent of weight of textile materials	Manufacture from chemical materials	
	Other	Manufacture from yarn	
5907	All goods	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 per cent of the ex-works price of the product
5908	All goods:		
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	All goods:		
	Polishing discs or rings other than felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	<p>Manufacture from: (*)</p> <p>Coir yarn,</p> <p>the following materials:</p> <p>yarn of polytetrafluoroethylene <b>(1)</b></p> <p>yarn, multiple of polyamide, coated, impregnated or covered with a phenolic resin</p> <p>yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylene-diamine and isophthalic acid,</p>	
		<b>(*)For mixtures of textile materials see Textile Note 3</b>	
		<b>(1) The use of this material is restricted to the manufacture of woven fabrics of a kind in paper-making machinery</b>	

Heading	Goods	Origin rule (1)	Origin rule (2)
		monofil of polytetrafluoroethylene <b>(2)</b> yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <b>(2)</b>	
		Copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexane-diethanol and isophthalic acid, natural fibres,	
		man-made staple fibres not carded or combed or otherwise processed for spinning, <b>or</b> chemical materials or textile pulp	
		<b>(2) Linings and Interlining see Textile Note 6</b>	
	Other	Manufacture from:(*) coir yarn, natural fibres, man-made staple fibres, not carded or combed or otherwise processed for spinning, <b>or</b> chemical materials <b>or</b> textile pulp <b>(*) For mixtures of textile materials see Textile Note 3</b>	

## Chapter 60

### Knitted or crocheted fabrics

Manufacture from:(\*)

- natural fibres
- man-made staple fibres not carded or combed or otherwise processed for spinning, or
- chemical materials or textile pulp.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

**(\*)For mixtures of textile materials see Textile note 3**

## Chapter 61

**Articles of apparel and clothing accessories, knitted or crocheted**

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Goods	RULES
Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn <b>(3)</b>
Other	Manufacture from:(*)
	natural fibres,
	man-made staple fibres not carded or combed or otherwise processed for spinning, <b>or</b>
	chemical materials or textile pulp.

## Chapter 62

**Articles of apparel and clothing accessories, not knitted or crocheted**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture from yarn(\*) **(4)**.

**Remember: the term 'material' means any non-originating material unless otherwise indicated**

**(\*)For mixtures of textile materials see Textile Note 3**

**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 6202 Ex 6204 Ex 6206 Ex 6209 Ex 6211	Womens' girls and babies clothing and clothing accessories for babies, embroidered (5)	Manufacture from yarn <b>(4)</b>  <b>(4) Other textile materials + linings and interlinings see Textile Notes 5 and 6, also apply to Origin Rule (2)</b>  <b>(5) Embroidered garments and articles see Textile Note 7</b>	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product
Ex 6210 and Ex 6216	Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn <b>(4)</b>  <b>(4) Other Textile materials + linings and interlinings see Textile Notes 5 and 6, also apply to Origin Rule (2)</b>	Manufacture from uncoated fabric, provided the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product <b>(4)</b>
6213 and 6214	All goods: Embroidered (5)	Manufacture from unbleached single yarn(*) <b>(4)</b>	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	<p>Manufacture from unbleached single yarn(*) <b>(4)</b></p> <p><b>(*) For mixtures of textile materials see Textile Note 3</b></p> <p><b>(4) Other textile materials + linings and interlinings see Textile Notes 5 and 6, also apply to Origin Rule (2)</b></p> <p><b>(5) Embroidered garments and articles see Textile Note 7</b></p>	<p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 per cent of the ex-works price of the product</p>
6217	All goods: Embroidered (5)	<p>Manufacture from yarn <b>(4)</b></p> <p><b>(4) Other textile materials + linings and interlinings see Textile Note 5 and 6, also apply to origin Rule (2)</b></p> <p><b>(5) Embroidered garments and articles see Textile Note 7</b></p>	<p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product</p>
	Fire resistant equipment of fabric covered with foil of aluminized polyester	<p>Manufacture from yarn(*)</p> <p><b>(*)For mixtures of textile materials see Textile Note 3</b></p>	<p>Manufacture from uncoated fabric, provided the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
	Interlinings for collar and cuffs, cut out	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	
	Other	<p>Manufacture from yarn <b>(4)</b></p> <p><b>(4) Other textile materials + linings and interlinings see Textile Notes 5 and 6, also apply to Origin Rule (2)</b></p>	

## Chapter 63

### Other made-up textile articles; sets; worn clothing and worn textile articles; rags

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
6301 to 6304	All goods:		
	Of felt, of non-wovens	<p>Manufacture from: (*)</p> <p>Natural fibres; or chemical materials or textile pulp</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other:		
	Embroidered (5)	Manufacture from unbleached single yarn <b>(3) (6)</b>	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product
	Other	Manufacture from unbleached single yarn <b>(3) (6)</b>	
6305	All goods	Manufacture from: (*) <b>(3)</b>  Natural fibres,  man-made staple fibres not carded or combed or otherwise processed for spinning, <b>or</b>  chemical materials or textile pulp.	
6306	All goods:		
	Of non-wovens	Manufacture from: (*) <b>(3)</b>  Natural fibres, or  chemical materials or textile pulp	
	Other	Manufacture from unbleached single yarn (*) <b>(3)</b>	
6307	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
6308	All goods	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. <b>However</b> , non-originating articles may be incorporated provided their total value does not exceed 15 per cent of the ex-works price of the set	

**(\*)For mixtures of textile materials see Textile Note 3**

**(3) Other textile materials + linings and interlinings see Textile notes 5 and 6**

**(5) Embroidered garments and articles see Textile Note 7**

**(6) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly of pieces of knitted or crocheted fabrics (cut out or knitted directly to shape) see Textile notes 5 and 6.**

## Chapter 64

### Footwear; gaiters and the like; parts of such articles

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture from materials of any heading except assemblies of uppers affixed to inner soles or to other sole components of heading 6406.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
6406	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 65

### Headgear and parts thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
6503	All goods	Manufacture from yarn or textile fibres <b>(3)</b>	
6505	All goods	Manufacture from yarn or textile fibres <b>(3)</b>	

**(3) Other textile materials + linings and interlinings see Textile Notes 5 and 6**

## Chapter 66

**Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
6601	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 67

**Prepared feathers and down and articles made of feathers or of down; artificial flowers**

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 68

### Articles of stone, plaster, cement, asbestos, mica or similar materials

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
Ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
Ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	

## Chapter 69

### Ceramic products

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 70

### Glass and glassware

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 7003 Ex 7004 Ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	All goods:  Glass plate substrate coated with dielectric thin film, semiconductor grade in accordance with SEMII (Semiconductor Equipment and Materials Institute Incorporated) standards	Manufacture from non-coated glass plate substrates of heading 7006	
	Other	Manufacture from materials of heading 7001	
7007 to 7009	All goods	Manufacture from materials of heading 7001	
7010	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product,	
		<b>or</b>	
		cutting of glassware, provided the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
7013	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product,	
		<b>or</b>	
		cutting of glassware, provided that the total value of the uncut glassware does not exceed 50 per cent of the ex-works price of the product,	
		<b>or</b>	
		hand-decoration (with the exception of silk-screen printing) of hand blown glassware, provided the total value of the hand-blown glassware used does not exceed 50 per cent of the ex-works price of the product	
Ex 7019	Articles (other than yarn) of glass fibres	Manufacture from:  Uncoloured slivers, rovings, yarn or chopped strands;	
		<b>or</b>	
		glass wool	

## Chapter 71

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 7102 Ex 7103 Ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	All goods		
	Unwrought	Manufacture from materials not classified within headings 7106, 7108 or 7110,	
		<b>or</b>	
		electrolytic, thermal or chemical separation of precious metals of headings 7106, 7108 or 7110,	
		<b>or</b>	
		alloying of precious metals of headings 7106, 7108 or 7110 with each other or with base metals	
	Semi manufactured or in powder form	Manufacture from unwrought precious metals	
Ex 7107 Ex 7109 and Ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	

Heading	Goods	Origin rule (1)	Origin rule (2)
7116	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
7117	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

## Chapter 72

### Iron and steel

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
7207	All goods	Manufacture from materials of headings 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	All goods:	Manufacture from ingots or other primary forms of heading 7206	

Heading	Goods	Origin rule (1)	Origin rule (2)
7217	All goods	Manufacture from semi-finished materials of heading 7207	
Ex 7218 and 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	All goods	Manufacture from semi-finished materials of heading 7218	
Ex 7224 and 7225 to 7228	Semi-finished products, flat rolled products, hot rolled bars and rods in irregular wound coils, angles, shapes and sections of other alloy steel, hollow drill bars and rods of alloy or non-alloy steel	Manufacture from ingots or other primary forms of headings 7206, 7218 or 7224	
7229	All goods	Manufacture from semi-finished materials of heading 7224	

## Chapter 73

### Articles of iron and steel

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	All goods	Manufacture from materials of heading 7206	

Heading	Goods	Origin rule (1)	Origin rule (2)
7304, 7305 and 7306	All goods	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
Ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 per cent of the ex-works price of the product	
7308	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
Ex 7315	Skid chains	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 74

### Copper and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
7401 and 7402	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	All goods:		
	Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap	
7404 and 7405	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 75

### Nickel and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
7501 to 7503	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 76

### Aluminium and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
7601		Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (incl. endless bands) of aluminium wire and expanded metal of aluminium	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product. <b>However</b>, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (incl. endless bands) of aluminium wire, or expanded metal of aluminium may be used, <b>and</b></p> <p>the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p>	

## Chapter 77

Not presently in use.

## Chapter 78

### Lead and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)

Heading	Goods	Origin rule (1)	Origin rule (2)
7801	All goods:		
	Refined lead	Manufacture from 'bullion' or 'work' lead	
	Other	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , waste and scrap of heading 7802 may not be used	
7802	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 79

### Zinc and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
7901	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , waste and scrap of heading 7902 may not be used	

Heading	Goods	Origin rule (1)	Origin rule (2)
7902	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 80

### Tin and articles thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product, **and**

the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
8001	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## Chapter 81

### Other base metals; cermets; articles thereof

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

Goods	Rule
Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product does not exceed 50 per cent of the ex-works price of the product
Other	Manufacture in which all the materials used are classified within a heading other than that of the product

## Chapter 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
8206	All goods	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205.  <b>However</b> , tools of headings 8202 to 8205 may be incorporated into the set provided their total value does not exceed 15 per cent of the ex-works price of the set	
8207 and 8208	All goods	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8211	Knives with cutting blades, serrated or not (include. Pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214 and 8215	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

## Chapter 83

### Miscellaneous articles of base metal

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , other materials of heading 8302 apart from those described in Column 2 may be used provided their value does not exceed 20 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , other materials of heading 8306 apart from those described in Column 2 may be used provided their value does not exceed 30 per cent of the ex-works price of the product	

## Chapter 84

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

Rule for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
Manufacture in which: All the materials used are classified within a heading other than that of the product, <b>and</b>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
8402	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8403 and Ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	<p>Manufacture in which all the materials used are classified within a heading other than headings 8403 and 8404</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>
8406 to 8409	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	
8411	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8412	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8413	Rotary displacement pumps	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
Ex 8414	Industrial fans, blowers and the like	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8415	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
8418	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
Ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
8420	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
8423	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8425 to 8428	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
		<p>within the above limit, the value of all materials used classified within heading 8431 are only used up to a value of 10 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
8429	All goods:		
	Road Rollers	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the materials classified within heading 8431 are only used up to a value of 10 per cent of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8430	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the materials classified within heading 8431 are only used up to a value of 10 per cent of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
Ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
8439 and 8441	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
8444 to 8447	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	
Ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	
8452	All goods:		
	Sewing machines (lock stitch only) with heads of a weight not exceeding 16kg without motor or 17kg with motor	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used,</p>	
		<b>and</b>	

Heading	Goods	Origin rule (1)	Origin rule (2)
		the thread tension, crochet and zigzag mechanisms used are already originating	
	Other	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8456 to 8466	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8469 to 8472	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8480	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8482	All goods	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8484 and 8485	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

## Chapter 85

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

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, and</p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
8501	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
		<p>within the above limit, the value of all the materials of heading 8503 are only used up to a value of 10 per cent of the ex-works price of the product</p>	
8502	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, materials classified within headings 8501 or 8503 <b>(together)</b>, are only used up to a value of 10 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
Ex 8518	Microphones and stands therefore, loudspeakers whether or not mounted in their enclosures, audio-frequency electric – amplifiers, electric sound amplifier sets	Manufacture in which: The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b> the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
8519 to 8521	All goods	<p>Manufacture in which: The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
8522 and 8523	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
8525 to 8528	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8529	All goods:		
	Suitable for use solely or principally with video recording or reproducing apparatus	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	Manufacture in which:  The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
8535 to 8537	All goods	Manufacture in which:  The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  within the above limit, the materials classified within heading 8538 are only used up to a value of 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
8542	<p>Electronic integrated circuits and micro-assemblies:-</p> <p>Monolithic integrated circuits</p>	<p>Manufacture in which:</p> <p>-the value of all the materials does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 (<b>taken together</b>) used does not exceed 10 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
		<p><b>or</b></p> <p>The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
Other		<p>Manufacture in which:</p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product,</p> <p><b>and</b></p> <p>within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product</p>	<p>Manufacture in which all the materials used does not exceed 25 per cent of the ex-works price of the product</p>
8544 to 8548	All goods	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

## Chapter 86

**Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (incl electro-mechanical) traffic signalling equipment of all kinds**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product.

**Remember: the term 'material' means any other non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
8608	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

## Chapter 87

**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
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Heading	Goods	Origin rule (1)	Origin rule (2)
8709 and 8710	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
8711	All goods		
	With reciprocating internal combustion piston engine of a cylinder capacity:		
	Not exceeding 50 cm <sup>3</sup>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b> the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20 per cent of the ex-works price of the product</p>
	Exceeding 50 cm <sup>3</sup>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
Ex 8712	Bicycles without ball bearings	<p>Manufacture from materials not classified in heading 8714</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
8715 and 8716	All goods	<p>Manufacture in which:</p> <p>All the materials used are classified</p> <p>within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>

## Chapter 88

### Aircraft, spacecraft and parts thereof

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>

## Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8804	Rotochutes	Manufacture from materials of any heading incl. other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
8805	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

## Chapter 89

### Ships, boats and floating structures

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)
Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

## Chapter 90

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

Rule(s) for all products of this Chapter apart from those exceptions listed below:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Origin rule (1)	Origin rule (2)

<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
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**Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
9001, 9002 and 9004	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
Ex 9005	Binoculars, monoculars, other optical telescopes and mountings therefore, except for astronomical refracting telescopes and mountings therefore	<p>Manufacture in which</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 9006	Photo-graphic (other than cinemato-graphic) cameras, photographic flashlight apparatus and flashbulbs other than electronically ignited flashbulbs	<p>Manufacture in which</p> <p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9007, and 9011	All goods	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
Ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
9015 to 9017	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9018	All goods:		
	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, incl. other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Other	Manufacture in which  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9019 and 9020	All goods	Manufacture in which:  All the materials used are classified within a heading other than that of the product, <b>and</b>  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9024 to 9027	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
9028	All goods:		
	Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	Other	Manufacture in which:  The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
		the value of all the non-originating material used does not exceed the value of the originating materials used	
9029 to 9033	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

## Chapter 91

### Clocks and watches and parts thereof

Rule for all products of this Chapter apart from those exceptions listed below:

Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
9105 and 9109	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>the value of all the non-originating material used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
9110	All goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>within the above limit, the value of all the materials of heading 9114 used does not exceed 10 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
9111 and 9112	All goods	<p>All the materials used are classified within a heading other than that of the product, <b>and</b></p> <p>the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
9113	All goods:		
	Of base metal, whether or not plated, or of clad precious metal	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 92

### **Musical instruments: parts and accessories of such articles**

Rule for all products of this Chapter:

Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 93

### **Arms and ammunition; parts and accessories thereof**

Rule for all products of this Chapter:

Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## Chapter 94

### **Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated nameplates and the like; prefabricated buildings**

Rule(s) for all products of this Chapter apart from those listed below:

Origin rule (1)	Origin rule (2)
Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

### **Exceptions**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex. 9401 and Ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product, <b>or</b></p> <p>manufacture from cotton cloth already made up in a form ready for use of headings 9401 or 9403 provided:</p> <p>Its value does not exceed 25 per cent of the ex-works price of the product, <b>and</b></p> <p>all the other materials used are already originating and are classified in a heading other than 9401 or 9403</p>	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
9405 and 9406	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## Chapter 95

### Toys, games and sports requisites; parts and accessories thereof

Rule for all products of this Chapter apart from those listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'materials' means any non-originating material unless otherwise indicated.**

#### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
9503	All goods	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product, <b>and</b></p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
		the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf clubs heads may be used	

## Chapter 96

### Miscellaneous manufactured articles

Rule for all products of this Chapter apart from those listed below:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

### Exceptions

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 9601 and Ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product.	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
9605	All goods	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. <b>However</b> , non-originating articles may be incorporated, provided their total value does not exceed 15 per cent of the ex-works price of the set	
9606	All goods	Manufacture in which:	
		All the materials used are classified within a heading other than that of the product, <b>and</b>	
		the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
9608	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	

Heading	Goods	Origin rule (1)	Origin rule (2)
9612	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product, <b>and</b>  the value of the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 per cent of the ex-works price of the product	
Ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	

## Chapter 97

### Works of art, collectors' pieces and antiques

Rule for all products of this Chapter:

Manufacture in which all the materials used are classified within a heading other than that of the product.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

## 7. Exceptions to the general rules of origin

### 7.1 Are the origin rules the same for every country covered by this notice?

**No.** This section lists those instances where the rules for certain products imported from or exported to the following countries are different to the general rules in Section 6:

- Serbia , Montenegro, Macedonia (7.2)
- Bosnia-Herzegovina (7.3)
- Kosovo and Moldova (7.4)

- Albania (7.5)
- OCT countries (7.6)
- ACP covered by Market Access Regulations (MAR) (7.7)
- Cariforum (EPA) States (7.8)
- Chile (7.9)
- Ceuta and Melilla (7.10)
- South Africa (7.11).

**If a rule does not appear in this section you should apply the rule(s) as shown in Section 6. (The same will apply if a chapter of general heading rule is not shown.)**

## 7.2 Serbia, Montenegro, and Macedonia

The conditions and rules described in Section 6 apply with the following exceptions to goods which are exported to or imported from the above countries.

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2852	Mercury compounds of saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2915 and 2916 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

		works price of the product	
	Mercury compounds of heterocyclic compounds with nitrogen hetero-atoms(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading 2852, 2932 and 2933 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined: other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading 2852, 2932 and 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Mercury compounds of naphthenic acids, their water-insoluble salts and their esters	Manufacture from materials of any heading except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Other mercury compounds of prepared binders	Manufacture in which the value of all the materials	.

	for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	used does not exceed 50 per cent of the ex-works price of the product	
Ex 3006	Waste pharmaceuticals specified in note 4(k) to Chapter 30 in the Harmonised System (HS) of the commodity codes	The origin of the product in it's original classification shall be retained	

	<p>Sterile surgical or dental adhesion barriers, whether or not absorbable:</p> <p>Made of plastics</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product. (*)</p> <p>(*) If the product is composed of materials classified within both headings 3901 to 3906, on the one hand, and 3907 to 3911, then this restriction only applies to that group of materials which predominates by weight in the product</p>	
	<p>Made of fabrics</p>	<p>Manufacture from:</p> <p>(For special conditions relating to products made of a mixture of textile materials, see explanation of textiles in Notice 828.)</p> <p>- natural fibres</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

		<p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>or</p> <p>- chemical materials or textile pulp</p>	
	Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 3821	All goods	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
6503	All goods	Manufacture from materials of any heading except that of the product.	
Ex 8443	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
Ex 8486	Machine tools for working any material by removal of material, by laser	Manufacture in which the value of all the materials used does not exceed 40 per	

	<p>or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes</p> <p>Machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching</p> <p>machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass</p> <p>– parts and accessories suitable for use solely or principally with the machines of headings 8456, 8462 and 8464</p> <p>– marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</p>	<p>cent of the ex-works price of the product</p>	
	<p>- moulds, injection or compression</p>	<p>Manufacture in which the value of</p>	

	types	all the materials used does not exceed 50 per cent of the ex-works price of the product	
	– other lifting, handing, loading or unloading machinery	<p>Manufacture in which:</p> <p>in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and</p> <p>- in which the value of all non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	- parts suitable for use solely or principally with the machinery of heading 8428	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- cameras of a kind used for preparing printing plates or cylinders which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	<p>Manufacture from materials of any heading, except that of the product</p> <p>-in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

		- in which the value of all non originating materials used does not exceed the value of all the originating materials used.	
8487	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
Ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  - the value of all non originating materials used does not exceed the value of all the originating materials used.	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8520	All goods	Manufacture:  -from materials of any heading except that of the product, <b>and</b>  Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

		product	
8523	Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which:  -the value of all the materials used does not exceed 40 per cent of the ex-works price of the product  -within the above limit, the value of all the materials of headings 8523 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	– proximity cards and ‘smart cards’ with two or more electronic integrated circuits	Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  - within the above limits, the value of	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

		<p>all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	
	- 'smart cards' with one electronic integrated circuit	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, <b>and</b></li> <li>- in which: the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8524	All goods	<p>Manufacture</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 per</p>	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

		cent of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	-other monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus,	Manufacture in which: - the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b> -the value of all the materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:  – Suitable for use solely or principally with video recording or reproducing apparatus		

		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture - from materials of any heading, except that of the product, <b>and</b>  in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	Other	- in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  - the value of all non originating materials used does not exceed the value of all the originating materials used.	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not	Manufacture in which:  - the value of all the materials used does not exceed 40 per cent of the ex-works price of the	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product



		materials used does not exceed 50 per cent of the ex-works price of the product	
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## 7.3 Bosnia- Herzegovina

The conditions and rules described in Section 6 apply with the following exceptions to goods which are exported to or imported from Bosnia- Herzegovina.

Heading	Goods	Origin rule (1)	Origin rule (2)
2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3006	- Waste pharmaceuticals specified in note 4(k) to this Chapter  - Sterile surgical or dental adhesion barriers, whether or not absorbable	The origin of the product in its original classification shall be retained	

Heading	Goods	Origin rule (1)	Origin rule (2)
	- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
	- made of fabrics	Manufacture from – natural fibres – man made staple, not carded or combed or otherwise processed for spinning or  - chemical materials or textile pulp	
	- Appliances identifiable for ostomy use,	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8443	Printers, for office machines (for example automatic data processing machines, word processing machines etc)	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
8485	All goods	Manufacture:  - from materials of any heading, except that of the product, <b>and</b>  - in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
8486	<p>- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; parts and accessories thereof,</p> <p>- machine tools (including presses) for working metal by bending, folding, straightening flattening, parts and accessories thereof,</p> <p>-machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working parts and accessories thereof,</p> <p>- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, parts and accessories thereof,</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
	- moulds, inspection or compression types	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	-lifting, handing, loading or unloading machinery	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  In which the value of all non- originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
Ex 8517	Other apparatus for the transmission or reception of voices, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  in which the value of all non- originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
8523	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37,	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or other phenomena, but excluding products of Chapter 37.	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	Matrices and masters for the production of discs, but excluding products of Chapter 37.	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>  -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
	<p>-proximity cards and 'smart cards' with two or more electronic integrated circuits</p>	<p>Manufacture:                      -from materials of any heading, except that of the product,  <b>and</b>                      - in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p>
	<p>-'smart cards' with one electronic integrated circuit</p>	<p>Manufacture in which:                      - the value of all the materials used does not exceed 40 per cent of the ex-works price of the product,  <b>and</b>                      - within the above limit, the value of all the materials of heading 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product, <b>or</b>                      The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

Heading	Goods	Origin rule (1)	Origin rule (2)
8528	- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- other monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b> -the value of all the non-originating materials used does not exceed the value of all the originating materials used.	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8536	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000V.	Manufacture in which: - the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b> -within the above limit, the value of all materials of heading 8538 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
	- connectors for optical fibres, optical fibre bundles or cables  - of plastics	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	- of ceramics	Manufacture from materials of any heading, except that of the product	
	-of copper	Manufacture from materials of any heading, except that of the product, <b>and</b>  In which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
8548	<p>- 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</p> <p>- Electronic microassemblies</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product</p>	

## 7.4 Kosovo and Moldova

The conditions and rules described in Section 6 apply with the following exceptions to goods which are exported to or imported from the above countries.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
1901	Other goods	Manufacture in which:	

Heading	Goods	Origin rule (1)	Origin rule (2)
		All the materials used are classified in a heading other than that of the product,	
		<b>and</b>	
		the value of any materials of <b>each of Chapters 4 and 17 used</b> must not exceed 30 per cent of the ex-works price of the product	
2106	All goods	Manufacture in which:	
		All the materials used are classified in a heading other than that of the product,	
		<b>and</b>	
		the value of any materials of <b>each of Chapters 4 and 17 used</b> must not exceed 30 per cent of the ex-works price of the product	

## 7.5 Albania

The conditions and rules in section 6 apply with the following exceptions to goods which are exported to or imported from Albania.

**Remember the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	ORIGINRULE (1)	Origin rule (2)
8542	Electronic integrated circuits and micro-assemblies	Manufacture in which:  the value of all the materials used does not exceed 40 per	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works

		cent of the ex-works price of the product, <b>and</b>  within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product	price of the product
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## 7.6 OCT countries

The conditions and rules described in Section 6 apply with the following exceptions to goods which are exported to or imported from the OCT countries.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	

Heading	Goods	Origin rule (1)	Origin rule (2)
1901	<p>All goods</p> <p>Malt extract</p> <p>Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <p>All the materials used are classified in a heading other than that of the product, <b>and</b></p> <p>the value of any</p> <p>materials of <b>each of Chapters 4 and 17 used</b> must not exceed 30 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grain (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture: from materials not classified within heading No 1806:</p> <p>In which all the cereals and flour</p> <p><b>(except durum wheat and it's derivatives )</b></p> <p>used must be wholly obtained,</p> <p>in which the value of any materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
2106	All goods	<p><b>Manufacture in which:</b></p> <p>All the materials used are classified in a heading other than that of the product, <b>and</b></p>	
		<p>the value of any materials <b>of each of Chapters 4 and 17</b> used must not exceed 30 per cent of the ex-works price of the product</p>	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 2939	Concentrates of poppystraw containing not less than 50 per cent by weight of alkaloids	Manufacture in which all the materials used are classified within a heading than that of the product. <b>However,</b> materials classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 3006	Waste pharmaceuticals specified in note (k) to Chapter 30 in the Harmonised System of the commodity codes	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However,</b> materials are classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product	
4107	All goods	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
4109	All goods	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 per cent of the ex-works price of the product	
4112 and 4113	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4114	Patent leather and patent laminated leather	Manufacture in which all the materials used are classified within a heading other than that of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
8542	All goods	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p> <p>- where, within the above limit, the materials classified within the heading No 8541 or 8542, taken together, are only used up to a value of 10 per cent of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p>

(\*) For special conditions relating to products made of a mixture of textile materials, see Notes on Chapters 50-65

## 7.7 ACP States covered by Market Access Regulation (MAR)

JCCC CIP (07) 56 gives information on this agreement and lists the countries involved. The new preferential rules of origin under the Interim Trade Agreement covered by the provisions of the Market Access Regulation from 1 January 2008 can also be accessed via JCCC CIP (07)56, go to Tariff Preference: ACP states - new rules of origin

The Market Access Regulation (MAR) is available in Official Journal L348 dated 31 December 2007 on the EU Commission Website go to Official Journal L348

## 7.8 Cariforum (EPA) States

JCCC CIP (09)06 gives information on this agreement and lists the states involved.

\* Please note that Haiti is now part of the agreement from 11 December 2009

The new preferential rules of origin under the Trade Agreement between the EU and the Economic Partnership Agreement applicable from 29 December 2008 are published in Official Journal L289 dated 30/10/2008 on the EU Commission Website. The origin rules can also be accessed at Economic Partnership Agreement between EU - CARIFORUM States - Annex A

## 7.9 Chile

The conditions and rules described in section 6 apply with the following exception to goods which are exported to or imported from Chile:

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

**The following rules will apply on a permanent basis**

Heading	Goods	Origin rule (1)	Origin rule (2)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
	Citrus juices	Manufacture in which:	
		all the citrus fruits must be wholly obtained, <b>and</b>	
		the value of any materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
	Other	Manufacture in which:	
		All the materials are classified within a heading other than that of the product, <b>and</b>	

Heading	Goods	Origin rule (1)	Origin rule (2)
		The value of any materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
Ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 per cent of the ex-works price of the product	
Ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (*)  (*) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (ie Hazefactor), is less than 2 per cent	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 4820	Letter pads	Manufacture:	
		from materials of any heading except that of the product, <b>and</b>	
		in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 7321	Cooking appliances and plate warmers:		
	For gas fuel or for both gas and other fuels	Manufacture from, materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 50 per cent of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other than air conditioning machines of heading 8415:	<p>Manufacture from, materials of any heading, except that of the product, <b>and</b></p> <p>In which the value of all the non-originating materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>in which the value of all the materials used does not exceed the value of all the originating materials used,</p>	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

Heading	Goods	Origin rule (1)	Origin rule (2)
	Combined refrigerators-freezers fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	Freezers and compression type units whose condensers are heat exchangers	<p>Manufacture:</p> <p>from materials of any heading, except that of the product, <b>and</b></p> <p>in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>in which the value of all the materials used does not exceed the value of all the originating materials used,</p>	Manufacture in which the value of all materials used does not exceed 25 per cent of the ex-works price of the product
	Furniture designed to receive refrigerating or freezing equipment	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product	
	Other parts of refrigerators	Manufacture in which the value of all materials used does not exceed 35 per cent of the ex-works price of the product	
8469 to 8473	Office machines (such as typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) and parts and accessories thereof	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
Ex 8481	Taps, cocks, valves and appliances for pipes, boiler shells, tanks, vats or the like, including pressure reducing valves and thermostatically controlled valves:		
	Other appliances	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product	
Ex 8509	Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product	
8517	Electrical apparatus for line telephony or line 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 materials used does not exceed 50 per cent of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus	Manufacture in which the value of all materials used does not exceed 50 per cent of the ex-works price of the product	

Heading	Goods	Origin rule (1)	Origin rule (2)
	Television cameras, still image video cameras and other video camera recorders, digital cameras	Manufacture in which: the value of all materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b>	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
		the value of all materials used does not exceed the value of all the originating materials used,	
8542	All goods	Manufacture in which:  the value of all the materials used does not exceed 40 per cent of the ex-works price of the product,  <b>and</b>  where, within the above limit, materials classified within heading No 8541 or 8542 taken together, are only used up to a value of 10 per cent of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters. Manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

## 7.10 Ceuta and Melilla

The conditions and rules described in Section 6 apply with the following exceptions to goods which are exported to or imported from the above countries.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grain (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <p>from materials not classified within heading No 1806, <b>and</b></p> <p>In which all the cereals and flour</p> <p><b>(except durum wheat and its derivatives)</b>used must be wholly obtained, <b>and</b></p> <p>in which the value of any materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p>	
Ex 2939	Concentrates of poppystraw containing not less than 50 per cent by weight of alkaloids	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3006	Waste pharmaceuticals specified in note (k) to Chapter 30 in the Harmonised System (HS) of the commodity codes	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product	
4107	All goods	<p>Retanning of pre-tanned leather <b>or</b></p> <p>Manufacture in which all the materials used are</p>	

		classified within a heading other than that of the product	
4109	All goods	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 per cent of the ex-works price of the product	
4112 and 4113	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4114	Patent leather and patent laminated leather	Manufacture in which all the materials used are classified within a heading other than that of the product	
8542	All goods	<p>Manufacture:</p> <p>-in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, <b>and</b></p> <p>-where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 per cent of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

## 7.11 South Africa

The following exceptions relate to those headings where the origin rules in the agreement for South Africa differ from the rules in Section 6.

**Remember: the term 'material' means any non-originating material unless otherwise indicated.**

Heading	Goods	Origin rule (1)	Origin rule (2)
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1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes): cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <p>from materials not classified within heading No 1806</p> <p>In which all the cereals and flour (<b>except durum wheat and it's derivatives</b>) used must be wholly obtained</p> <p>in which the value of any materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p>	
2207	All goods	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product,</li> <li>- all the grapes used or any material derived from grapes used must be wholly obtained</li> </ul>	
Ex 2939	Concentrates of poppystraw containing not less than 50 per cent by weight of alkaloids	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be used provided their value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 40 per cent of the ex-works price of the product
Ex 3006	Waste pharmaceuticals specified in note (k) to Chapter 30 in the harmonised System (HS) of the commodity codes	Manufacture in which all the materials used are classified within a heading other than that of the product. <b>However</b> , materials classified within the same heading may be	

		used provided their value does not exceed 20 per cent of the ex-works price of the product	
Ex 3507	Prepared enzymes not elsewhere specified or included.	Manufacture in which the value of all the materials used does not exceed 40% of the ex - works price of the product	
4107	All goods	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4109	All goods	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 per cent of the ex-works price of the product	
4112 and 4113	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	
Ex 4114	Patent leather and patent laminated leather	Manufacture in which all the materials used are classified within a heading other than that of the product	
7006	All goods	Manufacture from materials of heading 7001	
8542	All goods	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product.  - where, within the above limit, the materials classified within heading No 8541 and 8542, taken together, are only used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

		up to a value of 10 per cent of the ex-works price of the product	
9608	All goods	Manufacture in which all the materials used are classified within a heading other than that of the product	

## 8. Petroleum products specific processes

### 8.1 Headings Ex 2707, 2710 to 2715, Ex 2901, Ex 2902 and Ex 3403

For the purposes of headings Ex 2707, 2710 to 2715, Ex 2901, Ex 2902 and Ex 3403, the specific processes referred to in Section 6 are as follows:

- vacuum distillation
- redistillation by a very thorough fractionation process
- cracking
- reforming
- extraction by means of selective solvents
- the process comprising all the following operations - processing with concentrated sulphuric acid, oleum or sulphuric anhydride - neutralization with alkaline agents - decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite
- polymerisation
- isomerization
- desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D method 1266 - 59 T method) - **applies to heavy oils of Ex 2710 only**
- deparaffining by a process other than filtering - **applies to heading 2710 only**

- treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 25°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading Ex 2710 (eg hydrofinishing or decolorization) in order, more especially to improve colour or stability shall not, however, be deemed to be a specific process - **applies to heavy oils of Ex 2710 only**
- atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 30°C by the ASTM D 86 method applies to heavy oils of Ex 2710 only, and
- treatment by means of a high frequency electrical brush discharge - **applies to heavy oils other than gas and fuel oils of Ex 2710,**
- for the purpose of Headings Ex 2707, 2713 to 2715, Ex 2901, Ex 2902 and Ex 3403, the following simple operations or combination of these operations or like operations do not confer origin
  - cleaning
  - decanting
  - desalting
  - water separation
  - filtering
  - colouring
  - marking, and
  - obtaining a sulphur content as a result of mixing products with different sulphur contents.

## 9. Lists of minimal processes

### 9.1 About minimal processes and the lists

If the only processing carried out in the EU or partner beneficiary country is among the minimal processes listed in this section the final product cannot be regarded as originating. This applies even if the origin rule does not require non-originating materials to change Tariff Heading.

**The list of minimal processes varies slightly from one agreement to another, and it is therefore important that you consult all of the four lists in this section.**

<b>See ...</b>	<b>for minimal processes in ...</b>
List 1	The 'Euro-Mediterranean Agreements' (between the EU and, Iceland, Liechtenstein, Norway, Albania, Egypt, Faroe Islands, Israel, Jordan, Lebanon, Algeria, Morocco, Syria, West Bank Gaza, Tunisia, Turkey and Switzerland) and in the Agreements between the EU and Macedonia
List 2	The autonomous preferential trade arrangements between the EU and the beneficiary countries of the GSP, the ACP/OCT Countries; Kosovo and Moldova
List 3	the preferential trade Agreement between the EU and Chile
List 4	the preferential trade arrangements between the EU and Bosnia-Herzegovina, Montenegro and Serbia
List 5	The preferential trade agreement between the EU and South Korea
List 6	the preferential trade agreements between the EU and ACP/MAR
List 7	The preferential trade agreement between the EU and Cariforum (EPA) States
List 8	the preferential trade arrangements between the EU and all other countries covered by this notice including those between the EU and Turkey for agricultural and coal and steel products.

## 9.2 List 1

**Minimal processes in the 'Euro-Mediterranean Agreements' (between the EU and Iceland, Liechtenstein, Norway, Egypt, Faroe Islands, Israel, Jordan, Lebanon, Algeria, Morocco, Syria, Tunisia, West Bank Gaza, Turkey (for the application of diagonal cumulation origin – See Section 2.14 and Switzerland) and in the Agreements between the EU and Macedonia**

The following are not sufficient in themselves to confer origin:

- (a) preserving operations to make sure that the products remain in good condition during transport and storage
- (b) breaking-up and assembly of packages
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings
- (d) ironing or pressing of textiles
- (e) simple painting and polishing operations

- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice
- (g) operations to colour sugar or form sugar lumps
- (h) peeling, stoning and shelling of fruits, nuts and vegetables
- (i) sharpening, simple grinding or simple cutting
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles)
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) simple mixing of products, whether or not of different kinds
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) a combination of two or more operations specified in subparagraphs (a) to (n),  
or
- (p) slaughter of animals.

## 9.3 List 2

### **Minimal processes in the preferential trade arrangements between the EU and the beneficiary countries of the GSP, the OCT Countries, Kosovo and Moldova.**

The following are not sufficient in themselves to confer origin:

- (a) preserving operations to make sure that the products remain in good condition during transport and storage
- (b) breaking-up and assembly of packages
- (c) washing, cleaning, removal of dust, oxide, oil, paint and other coverings
- (d) ironing or pressing of textiles
- (e) simple painting and polishing operations
- (f) husking, **partial or total milling**, polishing, and glazing of cereals and rice
- (g) operations to colour sugar or form sugar lumps, **partial or total milling of sugar**
- (h) peeling, stoning or shelling of fruits, nuts and vegetables

- (i) sharpening, simple grinding or simple cutting
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles)
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the origin rules set out in this notice
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) a combination of two or more operations specified in points (a) to (n), or
- (p) slaughter of animals.

## 9.4 List 3

### **Minimal processes in the preferential trade Agreement between the EU and Chile**

The following are not sufficient in themselves to confer origin:

- (a) preserving operations to make sure that products remain in good condition during transport and storage
- (b) breaking-up and assembly of packages
- (c) washing, cleaning, removal of dust, oxide, oil, paint and other coverings
- (d) ironing or pressing of textiles
- (e) simple painting and polishing operations
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice
- (g) operations to colour sugar or form sugar lumps
- (h) peeling, stoning or shelling of fruits, nuts and vegetables
- (i) sharpening, simple grinding or simple cutting
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles)

- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the origin rules set out in this notice
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) operations whose sole purpose is to ease loading
- (p) a combination of two or more operations specified in points (a) to (o), or
- (q) slaughter of animals.

## 9.5 List 4

### **Minimal processes in the preferential trade agreements between the EU and Bosnia-Herzegovina, Montenegro and Serbia**

The following processes are not sufficient in themselves to confer origin:

- (a) preserving operations to make sure that products remain in good condition during transport and storage
- b) breaking-up and assembly of packages
- (c) washing, cleaning; removal of dust, oxide, oil, paint and other coverings
- (d) ironing or pressing of textiles
- (e) simple painting and polishing operations
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice
- (g) operations to colour sugar or form sugar lumps
- (h) peeling, stoning or shelling of fruits, nuts and vegetables
- (i) sharpening, simple grinding or simple cutting
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles)
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations

- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) simple mixing of products, whether or not of different kinds, mixing of sugar with any other material
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) a combination of two or more operations specified in points (a) to (n)
- (p) slaughter of animals.

## 9.6 List 5

### Minimal processes in the preferential trade agreements between the EU and South Korea

The following are not sufficient in themselves to confer origin:

- (a) preserving operations to make sure that the products remain in good condition during transport and storage
- (b) change of packaging, breaking-up and assembly of packages
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings
- (d) ironing or pressing of textiles
- (e) simple painting and polishing operations
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar
- (h) peeling, stoning and shelling of fruits, nuts and vegetables
- (i) sharpening, simple grinding or simple cutting
- (j) sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles)
- (k) simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material

- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) testing or calibrations
- (p) a combination of two or more operations specified in subparagraphs (a) through (o), or
- (q) slaughter of animals.

## 9.6 List 6

### **Minimal processes in the preferential trade agreements between the EU and ACP/MAR**

The following are not sufficient in themselves to confer origin:

- (a) operations to make sure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations
- (b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up
- (c) (i) changes of packaging and breaking up and assembly of packages  
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc, and all other simple packaging operations
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging
- (e) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material
- ((f) simple assembly of parts to constitute a complete product
- (g) a combination of two or more of the operations specified in points a) to (f)
- (h) slaughter of animals
- (i) husking, partial or total bleaching, polishing and glazing of cereals and rice
- (j) operations to colour sugar or form sugar lumps; partial or total milling of sugar
- (k) peeling, stoning and shelling of fruits, nuts and vegetables.

## 9.7 List 7

### **Minimal processes in the preferential trade agreements between the EU and EPA States**

- a) operations to make sure the preservation of products in good condition during transport and storage
- b) breaking up and assembly of packages
- c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings
- d) ironing or pressing of textiles
- e) painting and polishing operations
- f) husking, partial or total bleaching, polishing, and glazing of cereals and rice
- g) operations to colour sugar or form sugar lumps; **partial or total milling of crystal sugar**
- h) peeling, stoning and shelling, of fruits, nuts and vegetables
- i) sharpening, simple grinding or simple cutting
- j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging
- m) simple mixing of products, whether or not of different kinds, mixing of sugar with any other material
- n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts
- (o) a combination of two or more operations specified in (a) to (n)
- p) slaughter of animals.

## 9.8 List 8

### **Minimal processes in the preferential trade arrangements between the EU and all other countries covered by this Notice (including those between the EU and Turkey for agricultural products)**

The following processes are not sufficient in themselves to confer origin:

- (a) operations to make sure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations)
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up
- (c) changes of packing and breaking up and assembly of consignments. Simple placing in bottles, flasks, bags, cases, boxes, fixing on cards, or boards, etc, and all other simple packaging operations
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging
- (e) simple mixing of products, whether or not of different kinds, where one or more of the components of the mixtures do not meet the conditions laid down in the rules to enable them to be considered as originating
- (f) simple assembly of parts of articles to make up a complete article
- (g) a combination of two or more operations specified in paragraphs ( a) to (f), or
- (h) slaughter of animals.

## 10. Glossary of terms and references

Term	Description
ACP	African Caribbean and Pacific States
MAR	Market Access Regulation
OCT	Overseas Countries and Territories
BIS	Department for Business Innovation and Skills
EC	European Community
EEA	Consists of Iceland, Norway and Liechtenstein
EFTA	European Free Trade Association
EPA	Economic Partnership Agreement
EU	European Union
Chapters	First two digits of the Commodity code as used in the HM Revenue & Customs Tariff.

Headings	First four digits of the Commodity code.
'Ex rule'	The rule(s) referred to in columns 3 and 4 of Section 6 applies only to those products described in column 2 (for example Ex 8306).
Ex-works price	<p>In practice, the invoice price can often be taken as the ex-works price of a finished product. However, this is not the case where different terms clearly apply eg Carriage, Insurance and Freight (CIF) or where a special price has been 'charged' between associated companies. In these circumstance, the true price will need to be established ie. the price charged to non-associated customers for similar goods.</p> <p>The ex-works price of a product shall include:</p> <ul style="list-style-type: none"> <li>• the value of all supplied materials used in manufacture</li> <li>• Profit</li> <li>• all costs (material costs as well as other costs) effectively incurred by the manufacturer. For example, the ex-works price of recorded video cassettes, records, discs, media-carrying computer software and other such products comprising an element of intellectual property rights shall as far as possible include all costs with regard to the use of intellectual property rights for the manufacture of the goods, paid for by the manufacturer, whether or not the holder of such rights has his seat or residence in the country of production. No account shall be taken of commercial price reductions (eg for early payment, or large quantity deliveries).</li> </ul>
Pan Euro - Mediterranean Agreements	<p>The reciprocal trade agreements between the Community and Iceland, Norway, Liechtenstein, Switzerland, Egypt, Faroe Islands, Algeria, Lebanon, Syria, West Bank and Gaza Strip, Israel, Jordan, Morocco, Tunisia and Turkey.</p> <p>This means that materials, components or parts originating in one or more countries in the Group, in accordance with appropriate rules of origin, may be further processed or incorporated in a finished product in another country within the group as if they had originated in the country concerned.</p> <p>Some countries have still to conclude agreements with each other. A Matrix has been produced to show the state of play of these agreements and will be updated regularly.</p> <p>You need to refer to the Matrix to establish whether a Pan Euro-Mediterranean proof of origin can be issued. This can be reached by the following:</p> <p>hmrc.gov.uk &gt; input Pan Euro-Mediterranean Matrix into the search box and this will give you access to information on the current Matrix</p>

Manufacture	Covers any processing, working, specific operations or assembly (except for the minimal processes listed in Section 9 of this notice) carried out in the manufacture of the product.
Materials	Any ingredients, raw materials, parts or components used in manufacturing a product.
Matrix	A spread sheet showing which countries have signed up with which other country in relation to the Pan Euro-Mediterranean and Western Balkans Agreements.
Originating products	Products which have been 'wholly produced' in the EU or preference receiving country (see paragraph 2.1), or Products which incorporate imported (non-originating) materials which have undergone sufficient transformation (working or processing) in the EU or preference receiving country concerned (see paragraph 2.2).
Non-originating materials	In practice, non-originating materials can normally be regarded as raw materials, ingredients, components, parts, etc which have been imported into the EU or the preference receiving country for further processing or for inclusion in a finished product. However, the term also applies to any materials used to manufacture a product which do not meet the wholly produced or sufficiently transformed criteria.
Product	The product being manufactured, even if it is intended for later use in another manufacturing operation.
Supplier	A trader who supplies products to a buyer for eventual export.
Value of materials	The customs value at the time of importation of the non-originating materials used, or if this is not known the first known price paid for those materials. This definition of value is also to be used where the value of any originating materials needs to be established.

## Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to [hmrc.gov.uk/charter](http://hmrc.gov.uk/charter)

## Do you have any comments or suggestions?

If you have any comments or suggestions to make about this notice please write to

HM Revenue & Customs  
Excise Customs Stamps & Money  
Customs Directorate  
10<sup>th</sup> Floor South East  
Alexander House21  
Victoria Avenue  
Southend-on-Sea  
SS99 1AA

Please note this address is not for general enquires.

For your general enquires please phone our Helpline on **0300 200 3700**

## Putting things right

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

If you want to know more about making a complaint go to **hmrc.gov.uk** and under quick links, select Complaints and appeals.

## How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

For more information go to **hmrc.gov.uk** and look for Data Protection Act within the Search facility.