

Foreword

This notice cancels and replaces Notice 832 (February 2011). 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?

It explains and lists the Rules of origin which must be satisfied if goods are to qualify for a preferential rate of duty when exported to or imported from Mexico. It should be read in conjunction with Notice 826 Tariff Preferences: Imports and/or Notice 827 Export Preference procedures.

This Notice provides details of the Rules of origin which must be satisfied if goods are to qualify for preferential tariff treatment on export to or import from Mexico.

1.2 What's changed

This notice has been amended to include reference to the South Korea Guide at 1.3 of the notice.

It has amended a textual error in the origin rule for Tariff heading 8516. The last part of the origin rule :-except for materials of headings 9302 should read 9032.

It includes Customs in front of Duty Liability Team in the address at the end of the notice.

Who should read this notice?

It is for manufacturers of products which are either exported themselves under preference or used as materials for manufacturing products which are then exported and for importers of products from Mexico. See section 12 for what we mean by certain terms used in this notice.

This notice and others mentioned are can be accessed on our internet website at www.hmrc.gov.uk.

1.3 Are there other Customs preference notices?

Yes, they are:

- Notice 826 Tariff Preferences: Imports
- Notice 827 European Community Preferences: Export procedures

- Notice 828 Rules of origin for ACP, Albania, Algeria, Bosnia-Herzegovina, Ceuta, Chile, Croatia, Egypt, Faroe Islands, GSP Beneficiary Countries, Iceland, Israel, Jordan, Lebanon, Liechtenstein, Macedonia, Mellila, Moldova, Montenegro, Kosovo, Morocco, Norway, OCT, Serbia, South Africa, Switzerland, Tunisia, Turkey, and Territories of the West Bank and Gaza Strip
- Notice 829 Rules of origin for Syria
- Notice830: Tariff Preferences: New GSP Rules of origin (wef from 1 January 2011)
- South Korea Guide: exceptions to the rules of origin in the EU South Korea (wef 01/07/11)

This notice and others mentioned are available on our internet website at hmrc.gov.uk.

1.4 How do I work out if products are 'originating'?

By taking the steps below in order as set out you will be able to work out whether products to be exported to or imported from Mexico qualify as 'originating'.

This notice does not tell you whether a preference is available. To find out, if preference is available for exported goods ask either your customer or the Mexico Country Desk Department for Business Innovation and Skills (BIS) (formerly Business Enterprise and Regulatory Reform BERR) (phone **020 7215 5000**), or Excise and Customs Helpline (phone **0845 010 9000**) who will be able to tell you whether preferential rate of duty is available for the goods you are importing.

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

Step	Action
1	If preference is available, check to see if the products are 'wholly produced' by referring to paragraph 2.1 and section 6. If they are, then they will be considered as originating products If the products do not qualify as 'wholly produced', move on to Step 2.
2	Find out which four-figure tariff heading covers the products by looking in the HM Revenue & Customs (HMRC) Tariff, for example, if the products are electric toasters, the tariff heading is 85.16. If in doubt, please contact the Tariff Classification Helpdesk (phone 01702 366077).

3	Read section 7. You should then look for the tariff heading applicable to your goods, so the correct origin rule can be identified.
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2. Origin conditions

2.1 What are 'wholly produced' products?

For preference purposes the term 'wholly produced' applies only to the products listed in section 6.

If any materials are used in manufacturing a product, however minor, and are not listed in section 6 that product cannot count as 'wholly produced'.

This means that manufactured products rarely qualify as 'wholly produced'.

2.2 What is meant by 'sufficient transformation'?

Normally, this is when a finished product is classified in a 4 figure tariff heading different from those of all the non-originating materials incorporated in that product.

2.2.1 Exceptions

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.

2.2.2 Relaxations

There are also relaxations. These include, for 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), you should then refer to section 8 of this Notice for the appropriate qualifying rule(s).

Important: If the only processing carried out is among the minimal processes listed in section 11, the 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 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. 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 As an exporter must I physically segregate originating and non-originating materials?

Technically speaking, yes. However, you may apply to use 'accounting segregation' if the physical segregation of originating and non-originating materials is costly and/or impracticable. To qualify for this facility, materials must be identical (that is they do not bear any distinguishing marks) and interchangeable. A condition is that no more goods will receive originating status than would be the case if materials were physically segregated.

2.5 Can I claim export relief?

Export Relief refers to the suspension or repaying of duties (including Anti-Dumping Duty) on imported materials used in the manufacture of goods exported as processed goods. This also includes the inward processing relief arrangements described in Notice 221 Inward processing relief.

The Agreement with Mexico does not permit you to claim both export relief and preference. You must therefore decide whether to:

- claim export relief allowable on imported materials used in manufacturing the goods, or
- issue a preference document to enable your customer to claim preference, provided the final product originates (see paragraph 1.4).

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
- the 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, and so on.

2.6.1 Rule 1

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

2.6.2 Rule 2

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

2.6.3 Working out the percentage

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.

The 'ex-works price' is defined in section 12.

2.6.4 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, as explained in paragraph 2.7, 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.

Exporters - 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.

Suppliers - you may be asked to provide a supplier's 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.

2.8 What supporting documents do I need?

You must be able to prove that products covered by a movement certificate EUR1, invoice declaration or suppliers' declaration qualify for preference. The following may be considered as appropriate supporting evidence:

- EUR1s/invoice declaration(s) proving the originating status of materials
- Supplier's declarations proving the working or processing undergone in the EU, direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned. (For example 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.

In addition 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.

It is a requirement of the agreement with Mexico that an exporter must hold all valid evidence before export. This will sometimes need to be checked if the importing authority queries a preference export.

2.10 How do I treat materials which originate in other preference giving countries?

The EC-Mexico preferential trade agreement contains a feature known as bilateral cumulation of origin which additionally helps goods to meet the origin rules.

The provision allows materials, components or parts of Community origin (goods which have satisfied the preferential Rules of origin contained in the EC-Mexico Agreement **not** goods which are merely in free circulation in the Community) to be processed or included in a finished product in Mexico as if they were materials originating in that country on the condition that the processing undertaken is more than minimal (see section 11). It operates in exactly the same way in reverse for eligible Mexican materials, components or parts which are further processed or included in a finished product in the Community.

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

If you are an exporter wishing to take advantage of bilateral cumulation you will need to provide your customer in Mexico with either:

- a movement certificate EUR1
- or a declaration on an invoice or other commercial document such as a packing list or consignment note. (Please note that you will need to obtain prior approval from HMRC to issue an invoice declaration where the value of the consignment is more than £3,744).

You can find out more about issuing forms EUR1 and invoice declarations in Notice 827.

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 suppliers 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 paragraph 2.7.

2.11 Can I still import goods from Mexico under GSP?

Mexico will continue to be a beneficiary of the EU's Generalised System of Preferences. Therefore, for many products importers will have a choice of preferential rate of duty. Please note that claims to GSP must be supported by a valid GSP form A. The documents (Movement Certificates, EUR1 or invoice declarations) issued under the new agreement cannot be presented in support of such a claim (for further information on GSP, see Notice 827 European Community Preferences: export procedures).

Moreover, GSP forms A cannot be used as supporting evidence for materials or finished products to be exported to Mexico under preference. You must therefore make sure that you issue a movement certificate EUR1 or invoice declaration to confirm the preferential origin of the materials and products concerned.

Note: From 1 January 2011 new Rules of origin will be applicable and these will be shown in Notice 830 Tariff Preferences: New GSP Rules of origin.

3. Documentation

3.1 What documents do I need to claim preference?

In order to claim a preferential rate of duty on goods either imported from or exported to Mexico you must either complete or be in possession of:

- a certified movement certificate EUR1, or
- an origin declaration on the invoice or other commercial document.

If you are exporting or importing goods to quota please refer to section 4 (Tariff Quotas) of this Notice.

3.2 Are there value limits to the use of these documents?

A movement certificate may be used for originating goods to any value. Details on how to complete a movement certificate EUR1 can be found in Notice 827 European Community Preferences: export procedures.

Generally, a declaration of origin can be issued only for originating goods for a value not exceeding £3,744. The consignment need not consist solely of originating goods but the value of the originating items must not exceed the above value limit.

However, an exporter who is approved to use simplified procedures may issue declarations of origin to any value.

3.3 How do I claim preference on private low-value goods?

As a private individual you may send low value goods to another private person who lives in Mexico for family or personal use. If the goods originate, and do not exceed the values listed below, the relevant preference rate of duty will apply if:

- you declare that the goods originated in the EU, and
- the examining customs officer in Mexico is satisfied this is true

The same rules apply to goods exported in baggage for personal and family uses.

Limits -	
Private Exports (£)	312
Personal Baggage (£)	749

Goods of Mexican origin can be imported into the EU under similar arrangements.

4. Tariff Quotas for the use of certain origin rules

4.1 What are Tariff Quotas?

The EC-Mexico Agreement stipulates that certain 'non standard' Rules of origin may be used within the limits of annual tariff quotas for a range of products exported to or imported from Mexico. Upon the exhaustion of a quota the origin criteria that must be met reverts to the standard origin rule listed for the product. Otherwise, the goods will no longer qualify for preference.

4.2 Exports to Mexico

Tariff quotas (see section 8) apply to goods of headings 5208 to 5212, 5407 and 5408, 5512 to 5516, 5801, 5806 and 5811 (textiles) and 6402, 6403 (only for pairs with a customs value over \$20.00) and 6404 (footwear) exported to Mexico.

If you have been approved by customs to issue origin declarations on invoices or other commercial documents and you are going to export goods which have used the non-standard 'quota' rules you must insert the following endorsement after the origin declaration on the invoice or other commercial document.

Textile:

'Meet the specific rule of origin as set out in Appendix II'

Footwear:

'Meet the specific rule of origin as set out in Appendix II(a), note 9'

You are also required to write the first four digits of the tariff heading on a copy of the document bearing both the origin declaration and endorsement and send it to:

HM Revenue & Customs
Central Tariff Quotas Unit
10th Floor South East
Alexander House
21 Victoria Avenue
Southend-on-Sea
Essex SS99 1AA

Tel: **01702 366787**

If you are not approved to issue invoice declarations you must insert one of the above-mentioned endorsements in box 7 of the movement certificate EUR1 covering the goods (including the first four digits of the tariff heading on the goods concerned in box 8) and present it to Customs for stamping in the normal way.

5. Miscellaneous

5.1 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.

5.2 Packing

Packaging 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.

5.3 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 component 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% of the ex-works price.'

Note: This special rule does not apply to tariff headings which specify sets, for example 8214 which covers manicure and chiropody sets. The origin rule for such sets is the rule for the tariff heading of the set itself.

6. 'Wholly produced' products

The following count as 'wholly produced' in the EU (which includes the territorial waters of its Member States) or Mexico.

- (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) products obtained by hunting or fishing conducted there.
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Mexico by their vessels (see Notes below).
- (g) products made aboard their factory ships exclusively from products referred to in (f) above (see also Notes 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, provided that these articles are under the supervision of the customs authorities of the importing country.
- (i) waste and scrap resulting from manufacturing operations conducted there.
- (j) products extracted from the seabed or beneath the seabed outside their territorial waters, provided that they have sole rights to exploit such seabed.
- (k) goods produced there exclusively from products specified in (a) to (j) above.

Notes:

(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 'their vessels' and 'their factory ships' at (f) and (g) above apply only to ships which:

- are registered or recorded in an EU Member State or Mexico
- sail under the flag of an EU Member State or Mexico, are at least 50% owned by nationals of EU Member States or Mexico or by a company with its head office in one of these States or Mexico. 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 Mexico. In addition, for partnerships or limited companies, at least half the capital must belong to those States or Mexico or to public bodies or nationals (including companies) of the said States or Mexico.
- have as captain and officers nationals of EU Member States or Mexico.
- have as crew at least 75% EU nationals or nationals of Mexico.

7. Notes on applying the origin rules

- section 8 sets out the conditions required for those products covered by the agreement with Mexico to be considered sufficiently worked or processed to qualify for preference – (other than those that are wholly produced – section 6). The existence of an origin rule does not necessarily mean that a preferential rate of duty is available in Mexico
- the first two columns in the list describe the product in question. The first column gives the heading/chapter number and the second column gives the description of the goods
- for each entry in the first two columns a rule is specified in column 3 (with an alternative listed in some cases). Where '**Ex**' precedes the entry in column 1, this signifies that the rules in column 3 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
- unless otherwise indicated, the term '**material**' means any non-originating ingredient, raw material, component, part and so on. used in the manufacture of a finished product

- 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 rule in column 3 applies to all products in column 1
- where there is an alternative rule in column 3, the exporter can choose to apply either rule
- 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
- 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% originating for the purpose of determining whether the finished product is originating
- goods under Tariff Chapters 1-24 are subject to restriction in relation to preferential exports to Mexico. Any such intended export should first be checked with the Department for Business Innovation and Skills (BIS) (formerly Business Enterprise and Regulatory Reform; BERR) to verify whether a preference exists
- if you intend to complete a movement certificate EUR1 for your goods it is imperative that you include the four-digit tariff heading of the goods in box 8 of the certificate. Failure to include this information could result in the certificate being rejected in the Mexico. Full details on how to complete a movement certificate EUR1 can be found in Notice 827 European Community Preferences: export procedures.

8. Origin rules

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

Live fish and crustaceans, live 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

Heading	Goods	Origin rule
0403	All Goods	Manufacture in which: All the materials of Chapter 4 used must be wholly produced, and Any fruit juice (except those of pineapple, lime or grapefruit) of heading 2009 used must already be originating, and The value of any materials of Chapter 17 used does not exceed 30% 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
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% of the ex-works price of the product.

Remember: the term 'material' means any non-originating material 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 fruit or melons

Rule for all products of this Chapter:

Manufacture in which all the materials of Chapter 8 used must be wholly produced,
and

The value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product.

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

Chapter 9

Coffee, tea, maté 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
0901 and 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
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
1301	All Goods	Manufacture in which the value of any materials of heading 1301 used does not exceed 50% 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% 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 and 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
1501	All Goods	
	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
1502	All Goods:	
	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
1504	All Goods:	
	Solid Fractions	Manufacture from materials of any heading including other materials of heading 1504
	Other	Manufacture in which all the materials of Chapter 2 and 3 used must be wholly produced
Ex. 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505
1506	All Goods:	
	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, ground nut, palm, palm kernel, babassu, copra, tung and oiticica oil, myrtle wax, 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 in which: All the materials of Chapter 2 used must be wholly produced, and All the vegetable materials used must be wholly produced. However , materials of headings 1507, 1508, 1511 and 1513 may be used
1517	All Goods	Manufacture in which: All the materials of Chapters 2 and 4 used must be wholly produced, and All the vegetable materials used must be wholly produced. However , materials of headings 1507, 1508, 1511 and 1513 may be used

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

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
Ex. 1701	Cane or beet sugar chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% 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, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	Other	Manufacture in which all the materials used must already be originating
Ex. 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

1704	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
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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 any materials of Chapter 17 used does not exceed 30% 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
1901	All Goods:	
	Malt extract	Manufacture from cereals of Chapter 10
		Manufacture in which:

	Other	<p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
1902	All Goods:	
	Containing 20% 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% by weight of meat, meat offal, fish, crustaceans or molluscs	<p>Manufacture in which:</p> <p>All cereals and derivatives (except durum wheat and its derivatives) used must be wholly produced,</p> <p>and</p> <p>All the materials of Chapters 2 and 3 used must be wholly produced</p>
1903	All Goods	Manufacture from materials of any heading except potato starch of heading 1108
1904	All Goods	<p>Manufacture from:</p> <p>Materials not classified within heading 1806,</p> <p>and</p> <p>In which all the cereals and flour (except durum wheat and Zea indurate maize, and their derivatives) used must be wholly produced,</p> <p>and</p> <p>The value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the</p>

		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
Ex. 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% 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 any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2007	All Goods	Manufacture in which: All the materials used are classified within a heading other than that of the product, and The value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

Ex. 2008	Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60% 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, and The value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2009	All Goods:	
	Citrus Juices	Manufacture in which: All the citrus fruits used must be wholly produced, and The value of any materials of Chapter 17 used does not exceed 30% 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, and the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

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
2101	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product, and</p> <p>All the chicory used must be wholly produced</p>
2103	All Goods:	
	Sauces and preparations thereof, mixed condiments and mixed seasonings	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p>
	Mustard flour and meal and prepared mustard	<p>Manufacture from materials of any heading</p>
Ex. 2104	Soups and broths and preparations thereof	<p>Manufacture from materials of any heading except prepared or preserved vegetables of headings 2002 to 2005</p>
2106	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of any materials of Chapter 17 used does not exceed 30% of the ex-</p>

		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 materials 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
2208	All Goods	Manufacture from: Materials not classified within headings 2207 or 2208, and All the grapes or any material derived from grapes used must be wholly product or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume

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

Ex. 2301	Whale meal, flours, meals or 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 content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly produced
Ex. 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% 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, and 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
2402	All Goods	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating
Ex. 2403	Smoking	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse

	tobacco	of heading 2401 used must already be originating
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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
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 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 marble (even if already sawn) of a thickness exceeding 25cm
Ex. 2516	Granite, porphyry, basalt, sandstone and other monumental and 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% 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 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
Ex. 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a	Operations of refining and/or one or more specific processes (see section 10) Alternatively: Other operations in which

	temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power and heating fuels	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 50% of the ex-works price of the product
Ex. 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710 to 2715	All Goods	Operations of refining and/or one or more specific processes (see section 10) Alternatively: Other operations 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 50% of the ex-works price of the product

Chapter 28

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

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. However , materials classified within the same heading may be used provided their value does not exceed 20% of the ex-	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

works price of the product	
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Exceptions

Heading	Goods	Origin rule
Ex. 2805	'Misch metal'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex. 2811	Sulphur Trioxide	Manufacture from Sulphur Dioxide Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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% of the ex-works price of the product
Ex. 2840	Sodium Perborate	Manufacture from disodium tetraborate pentahydrate Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2842	Other salt of inorganic acids or peroxacids (including aluminosilicates whether or not chemically defined), other than azides:	
	Aluminosilicates not chemically defined	Manufacture in which the value of all the materials used does not exceed 40% of the ex -works price of the product

	<p>- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 2842. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
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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)
<p>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% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

Exceptions

Heading	Goods	Origin rule
<p>Ex. 2901</p>	<p>Acyclic hydrocarbons for use as power or heating fuels</p>	<p>Operations of refining and/or one or more specific processes (see section 10)</p> <p>Alternatively:</p> <p>Other operations 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 50% of the ex-</p>

		works price of the product
Ex. 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more specific processes (see section 10)</p> <p>Alternatively:</p> <p>Other operations 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 50% of the ex-works price of the product</p>
Ex. 2905	Metal alcoholates of alcohols of this heading and of ethanol	<p>Manufacture from materials of any heading, including other materials of 2905. However, metal alcoholates of this heading must not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
Ex 2914(*) *This origin rule shall apply until 30/06/2014, after which the general origin rules for Chapter 29 must be used.	Diacetone alcohol - Methyl Isobutyl ketone - Mesityl Oxide	Manufacture from acetone

2915	All Goods: Acetic anhydride, ethyl and n- butyl acetate, vinyl acetate, isopropyl and methylamyl acetate, mono, di-or trichloroacetic acid, their salts and ethers (*)	Manufacture from materials of any heading. However , the value of all the materials of 2916 used must not exceed 20% of the ex-works price of the product
	- Other	Manufacture from materials of any heading. However , the value of all the materials of headings 2915 and 2916 used must not exceed 20% of the ex-works price of the product
	(*)This origin rule shall apply until 30/06/2014, after which the origin rule for 'Other' goods of heading 2915 must be used.	Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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 heading 2909 used must not exceed 20% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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. Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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

		<p>2933 used must not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
2934	All Goods	<p>Manufacture from materials of any heading. However, the value of materials of headings 2932, 2933 and 2934 used must not exceed 20% of the ex-works price of the product.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</p>
Ex. 2939	Concentrates of poppystraw containing not less than 50% by weight of alkaloids	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

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, except for waste pharmaceuticals of heading 3006. **However**, materials classified within the same heading or waste pharmaceuticals of heading 3006 may be used provided their value, when taken together, does not exceed 20% of the ex-works price of the finished product.

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

Exceptions

Heading	Goods	Origin rule
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3002	Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses, antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products,	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value when taken together does not exceed 20% of the ex-works price of the product</p>
	unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	
	- Other:	
	- Human blood	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, when taken together, does not exceed 20% of the ex-works price of the product</p>

	<p>- Animal blood prepared for therapeutic or prophylactic uses</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002 except for waste pharmaceuticals of heading 3006.</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used provided their value, when taken together, does not exceed 20% of the ex-works price of the product.</p>
	<p>- Blood fractions other than antisera, haemoglobin blood globulins and serum globulins</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, when taken together, does not exceed 20% of the ex-works price of the product</p>
	<p>- Haemoglobin, blood globulins and serum globulins</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006.</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value when taken together, does not exceed 20% of the ex-works price of the product</p>

<p>3002 (cont)</p>	<p>- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of this description or waste pharmaceuticals of heading 3006 may also be used, provided their value, when taken together, does not exceed 20% of the ex-works price of the product</p>
<p>3003 and 3004</p>	<p>Medicaments, (excluding goods of headings 3002, 3005 or 3006)</p>	
	<p>Obtained from amikacin of heading 2941</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of headings 3003 or 3004 or waste pharmaceuticals of heading 3006 may be used provided their value, when taken together, does not exceed 20% of the ex-works price of the finished product</p>

	- Other	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for waste pharmaceuticals of heading 3006</p> <p>However, materials of headings 3003 or 3004 or waste pharmaceuticals of heading 3006 may be used provided their value, when taken together, does not exceed 20% of the ex-works price of the finished product,</p> <p>and</p> <p>The value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3006	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and the medical instruments	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price if the product
	- Waste pharmaceuticals	The origin of the pharmaceutical product in its original classification before it became waste shall be retained

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

Heading	Goods	Origin rule
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 forms or in packages 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. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product:</p> <p>and</p> <p>The value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% 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 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% of the ex-works price of the product.</p>

However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

Exceptions

Heading	Goods	Origin rule
Ex. 3201	Tannins and their salts, esters, ethers and other derivatives	<p>Manufacture from tanning extracts of vegetable origin</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3203	All Goods:	
	Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chilli oleoresins	Manufacture from oleoresins
	Other	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, materials of the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
3204 to 3206	All Goods	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the</p>

		product Alternatively: Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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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)
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% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.

Exceptions

Heading	Goods	Origin rule
3301	Essential oils (terpeneless or not) including concretes and absolutes, resinoids, extracted oleoresins, 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' (1). in this heading. However , materials of the same group may be used provided their value does not exceed 20% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product (1) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

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)
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% of the ex-works price of the product.		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.
Heading	Goods	Origin rule
Ex 3401	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.	Manufacture from materials of any heading except those of heading 3402. The materials of heading 3402 may be used provided their value does not exceed 20% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight.	Operations of refining and/or one or more specific processes (see section 10) Alternatively: Other operations 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 50% of the ex-works price of the product

3404	All Goods, -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. However , materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
	Other	<p>Manufacture from materials of any heading, except:</p> <p>Hydrogenated oils having the character of waxes of heading 1516</p> <p>Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823</p> <p>Materials of heading 3404</p> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</p>

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

Exceptions

Heading	Goods	Origin rule
3505	All Goods:	
	Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505 Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Other	Manufacture from materials of any heading, except those of heading 1108 Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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% of the ex-works price of the product

Chapter 36

Explosives, pyrotechnic products, 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)
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% of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.

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

Exceptions

Heading	Goods	Origin rule
3701	All Goods:	
	Instant print film for colour photography in packs	<p>Manufacture in which all the materials used are classified within a heading other than headings 3701 or 3702</p> <p>However, materials from heading 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% 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 heading 3701 or 3702 However, materials from headings 3701 or 3702 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3702	All Goods	<p>Manufacture in which all the materials used are classified within a heading other than 3701 or 3702</p> <p>Alternatively:</p>

		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	All Goods	<p>Manufacture in which all the materials used are classified within headings other than headings 3701 to 3704</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% 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)
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% of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.

Exceptions

Heading	Goods	Origin rule
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% of the ex-works price of the product

	Graphite in paste form being a mixture of more than 30% by weight of graphite with mineral oils	<p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</p>
Ex. 3803	Refined tall oil	<p>Refining of crude tall oil</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
Ex. 3805	Spirits of sulphate turpentine, purified	<p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
Ex. 3806	Ester Gums	<p>Manufacture from resin acids.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
Ex. 3807	Wood pitch (wood tar pitch)	<p>Distillation of wood tar.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3808 to 3810	All Goods	<p>Manufacture in which the value of all the materials used does not</p>

		exceed 50% 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% of the ex-works price of the product
	Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3812 to 3814 and 3818 to 3820	All Goods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006, certified reference materials.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3823	All Goods:	
	Industrial mono-carboxylic 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:	

	<p>Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Petroleum Sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	Sorbitol other than that of heading 2905	
	Ion exchangers	
	Getters for vacuum tubes	
	Alkaline iron oxide for the purification of gas	
	Ammoniacal gas liquors and spent oxide produced in coal gas purification	
	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	
	Other	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Ex. 3825	Residual products of the	Manufacture in which the value of

	chemical or allied industries, not elsewhere specified or included, municipal waste, sewage sludge, other wastes specified in Note 6 to this Chapter, except clinical waste.	all materials used does not exceed 50% of the ex-works price of the product
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Chapter 39

Plastics and articles thereof

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

Heading	Goods	Origin rule
3901	Polymers of ethylene, in primary forms:	
	Additional homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>and</p> <p>The value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product.</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the product.</p>

	<p>Other</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
<p>3902 to 3906</p>	<p>All Goods</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39</p> <p>However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one the other hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the product</p>
<p>3907</p>	<p>All Goods:</p> <p>Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product (2)</p>

	<p>- Polyester</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the product and/or manufacture from polycarbonate of tetrabromo – (bisphenol A)</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials that predominates by weight of the product.</p>
	<p>- Other</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product.</p>

<p>3908 to 3911</p>	<p>All Goods</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39 However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials that predominates by weight in the product.</p>
<p>3912</p>	<p>All Goods</p>	<p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</p>
<p>3913 to 3915</p>	<p>All Goods</p>	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p>
		<p>Alternatively</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(2) in the case of products composed of materials of heading 3901 to 3906 on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the</p>

		product
3916 to 3921	All Goods, except for headings ex 3916, ex 3917, ex 3920 and ex 3921:	
	Flat products, further worked than only surface-worked or cut into forms other than rectangular (inc. square), other products further worked than only surface-worked	<p>Manufacture in which all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 50% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the product.</p>
	Other	
	- Additional homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content	<p>Manufacture in which:</p> <p>The value of all materials used does not exceed 50% of the ex-works price of the product,</p> <p>and</p> <p>The value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product.</p>

	<p>- Other</p>	<p>Manufacture in which the value of all the materials used are classified within a Chapter other than Chapter 39. However, materials of Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product (2)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(2) In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the product.</p>
<p>Ex. 3916 and Ex. 3917</p>	<p>Profile shapes and tubes</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 50% of the ex-works price of the product,</p> <p>and</p> <p>The value of any materials used classified within the same heading as the product does not exceed 20% of the ex-works price of the product.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

Ex. 3920	Ionomer sheet or film	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc or sodium</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	Sheets of regenerated cellulose, polyamides or polyethylene	<p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</p>
Ex. 3921	Foils of plastic, metallized	<p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (3)</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>(3) The following foils shall be considered as highly transparent: the optical dimming of which –measured according to ASTM-D 1003-16 by Gardened Hazemeter (ie Hazefactor) – is less than 2%</p>
3922 to 3926	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

Chapter 40

Rubber 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.

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

Exceptions

Heading	Goods	Origin rule
Ex. 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
Ex. 4002	Latex	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
4005	All Goods	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
4012	All Goods: Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	Other	Manufacture from materials of any heading, except those of heading 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
Ex. 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins with wool on

<p>4104 to 4106</p>	<p>Tanned or crust hides and skins, without hair or wool on, whether or not split, but not further prepared.</p>	<p>Retanning of tanned leather or of hides and skins which have undergone a tanning (including pre-tanning) process which is reversible of headings 4101, 4102 or 4103</p> <p>or</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product except for hides and skins which have undergone a tanning (including pre-tanning) process which is reversible of headings 4101, 4102 or 4103</p> <p>Note: alternative rules will indefinitely for products in heading 4104- Please see the table at the end of the chapter</p>
<p>4107, 4112 and 4113</p>	<p>Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114</p>	<p>Manufacture in which all the retanned leather used must already be originating</p> <p>or</p> <p>Manufacture in which all the materials used are classified in a heading other than the product, except of hides and skins of headings 4104 to 4113</p> <p>Note: alternative rules will apply indefinitely for products in heading 4107- please see the table at the end of the chapter</p>
<p>4109</p>	<p>All Goods</p>	<p>Manufacture from leather of headings 4104 to 4107,</p>

		provided its value does not exceed 50% of the ex-works price of the product
4114	Patent leather and patent laminated leather, metallised leather	Manufacture from leather of headings 4104 to 4107, 4112 or 4113 provided its value does not exceed 50% of the ex-works price of the product

The following rules for Chapter 41 will apply indefinitely instead of those listed above:

Heading	Goods	Origin rule
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins which have undergone a tanning (including pre-tanning) process which is reversible of heading 4101.
4107	Leather further prepared after tanning or crusting, including parchment – dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114.	Manufacture in which all the materials used are classified within a heading other than that of the product, except for hides and skins of heading 4104 or hides and skins which have undergone a tanning (including pre-tanning process which is reversible of heading 4101

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
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
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,	Planing, sanding or finger-jointing

	planed, sanded or finger-jointed	
Ex. 4408	Sheets for veneering (including those obtained by slicing laminated wood) and sheets for plywood or for other similar laminated wood, of a thickness not exceeding 6mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6mm, planed, sanded or end-jointed.	Splicing, planing, sanding or finger-jointing
	Sanded or finger-jointed	Sanding or finger-jointing
	Beadings and mouldings	Beading or moulding
Ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	
	Sanded or end-jointed	Sanding or end-jointing
	Beadings and mouldings	Beading or moulding
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 cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
Ex. 4418	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However , cellular wood panels, shingles and shakes may be used
	Beadings and mouldings	Beading or moulding
Ex. 4421	Match splints, wooden pegs or	Manufacture from wood of any heading except drawn

	pins for footwear	wood of heading 4409
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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 'material' means any non-originating material unless otherwise indicated.

Exceptions

Heading	Goods	Origin rule
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 fibrous 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 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
4810	All Goods	Manufacture from paper-making materials of Chapter 47
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: 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% of the ex-works price of the product
Ex. 4818	Toilet Paper	Manufacture from paper-making materials of Chapter 47
Ex. 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: All the materials used are classified within a heading other than that of the product, and The value of all the materials used does not exceed 50% of the ex-works price of the product
Ex. 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% 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
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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
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, and The value of all the materials used does not exceed 50% of the ex-works price of the product.
	Other	Manufacture from materials not classified in headings 4909 or 4911

Textile notes – Chapter 50-63

1 Definition of terms used in Chapters 50

(a) 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 includes:

- 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.

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

(c) 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 that the tariff heading should be changed in the course of manufacture and this is normally satisfied automatically. However, where a percentage rule applies, the value of materials which are not classified within Chapters 50-63 must be taken into account when calculating the value of non-originating materials incorporated.

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 **8% or less of the total weight** of all the textile material incorporated.

(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 **8% 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 tolerance is also **8%** 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, this tolerance is 30% 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
- 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% of the ex-works price of the finished 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 yarn to fabric/fabric to garments). As a general guide the embroidery should cover at least 5% of the surface area of the garment.

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

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
Ex. 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste
5004, 5005 and Ex. 5006	Silk yarn and yarn spun from silk waste	Manufacture from: (T1) raw silk or silk waste

		<p>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,</p> <p>or</p> <p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Textile Note 3.</p>
5007	All Goods:	
	Incorporating rubber thread	Manufacture from single yarn (T1)
	Other	<p>Manufacture from: (T1)</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>(T1) For mixtures of textile materials see Textile Note 3</p>
		<p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting,</p>

		raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product.
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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
5106 to 5110	All Goods	Manufacture from: (T1) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials (T1) For mixtures of textile materials see Textile Note 3
5111 to 5113	All Goods:	
	Incorporating rubber thread	Manufacture from single yarn (T1)

	Other	<p>Manufacture from: (T1)</p> <p>coir yarn, natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
		<p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product.</p>

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
5204 to 5207	All Goods	Manufacture from: (T1)

		<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,</p> <p>or</p> <p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
5208 to 5212	All Goods	
	Incorporating rubber thread	Manufacture from single yarn (T1)
	Other	<p>Manufacture from: (T1)</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,</p> <p>or</p> <p>paper</p> <p>(T1) For mixtures of materials see Textile Note 3</p>
		<p>Alternatively:</p> <p>(4) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-</p>

		works price of the product (4) The printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 2,000,000m ² . This quota will be allocated on a first come, first served basis.
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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
5306 to 5308	All Goods	Manufacture from: (T1) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials (T1) For mixtures of textile materials see Textile Note 3
5309 to 5311	All Goods:	
	Incorporating rubber thread	Manufacture from single yarn (T1)
	Other	Manufacture from: (T1) coir yarn,

		<p>natural fibres, man-made staple fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper (T1) For mixtures of materials see Textile Note 3</p>
		<p>Alternatively: Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>

Chapter 54

Man-made filaments

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

Heading	Goods	Origin rule
5401 to 5406	All Goods	<p>Manufacture from: (T1) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or</p>

		<p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Note 3</p>
5407 and 5408	All Goods:	
	Incorporating rubber thread	<p>Manufacture from single yarn (T1)</p>
	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</p> <p>or</p> <p>paper</p> <p>(T1) For mixture of materials see Textile Note 3</p>
		<p>Alternatively:</p> <p>(5) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>(5) Printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 3,500,000m² This quota will be allocated on a first come, first served basis</p>

Chapter 55

Man-made staple fibres

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

Heading	Goods	Origin rule
5501 to 5507	All Goods	Manufacture from chemical materials or textile pulp
5508 to 5511	All Goods	<p>Manufacture from: (T1)</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,</p> <p>or</p> <p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
5512 to 5516	All Goods:	
	Incorporating rubber thread	Manufacture from single yarn (T1)
	Other	<p>Manufacture from: (T1)</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,</p>

		<p>or</p> <p>paper</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
		<p>Alternatively:</p> <p>(6) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>(6) Printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 2,000.000m². This quota will be allocated on a first come, first served basis</p>

Chapter 56

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

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.

Manufacture from: **(T1)**

coir yarn

natural fibres,

chemical materials or textile pulp, **or**

paper-making materials

(T1) For mixtures of textile materials see Textile Note 3

Exceptions

Heading	Goods	Origin rule
5602	All Goods:	
	Needleloom felt	Manufacture from: (T1) natural fibre nylon staple fibres of heading Nos. 5501 or 5503 chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note 3
		However, polypropylene filament of heading 5402, polypropylene fibres of headings 5503 or 5506, or 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% of the ex-works price of the product
	Other	Manufacture from: (T1) natural fibres, nylon staple fibres of heading Nos. 5501 or 5503, man-made staple fibres made from casein, or chemical materials or textile pulp (T1) For mixtures of textile

		materials see Textile Note 3
5604	All Goods:	
	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	Other	<p>Manufacture from: (T1)</p> <p>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>(T1) For mixtures of textile materials see Textile Note 3</p>
5605	All Goods	<p>Manufacture from: (T1)</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
5606	All Goods	<p>Manufacture from: (T1)</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>chemical materials or textile pulp, or</p> <p>paper-making materials</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>

Chapter 57

Carpets and other textile floor coverings

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

Goods	Rules
Of needleloom felt	Manufacture from: (T1) natural fibres, nylon filament yarn of heading No. 5402, nylon staple fibres of heading No. 5501 or 5503, or chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note 3
	However, polypropylene filament of heading 5402, polypropylene fibres of headings 5503 or 5506, or 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% of the ex-works price of the product Jute fabric may be used as a backing for carpets of needleloom felt
Of other felt	Manufacture from: (T1) natural fibres not carded or combed or otherwise prepared for spinning, nylon filament yarn of heading No. 5402, nylon staple fibres of heading No. 5501 or 5503, or chemical materials or textile pulp (T1) For mixtures of textile materials see

	Textile Note 3
	<p>However,</p> <p>polypropylene filament of heading 5402,</p> <p>polypropylene fibres of headings 5503 or 5506, or</p> <p>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% of the ex-works price of the product</p>
Other	
- of polyester or acrylic fibres	<p>Manufacture from: (T1)</p> <p>coir or jute yarn,</p> <p>natural fibres,</p> <p>nylon filament yarn of heading No. 5402,</p> <p>nylon staple fibres of heading No. 5501 or 5503, or</p> <p>chemical materials or textile pulp</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
	<p>However,</p> <p>polypropylene filament of heading 5402,</p> <p>polypropylene fibres of headings 5503 or 5506, or</p> <p>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% of the ex-works price of the product.</p>
	Jute fabric may be used as a backing for carpets of polyester or acrylic fibres

<p>- Other</p>	<p>Manufacture from: (T1) 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 (T1) For mixtures of textile materials see Textile Note 3</p>
	<p>Jute fabric may be used as a backing for other carpets</p>

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.

Heading	Goods	Rule
5801, 5806, 5811	All Goods:	
	Combined with rubber thread	Manufacture from single yarn: (T1)
5801, 5806, 5811 (cont)	Other	Manufacture from (T1) natural fibres, or chemical materials or textile pulp However, for cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing processes (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending

		and burling) (T1) For mixtures of textile materials see Textile Note 3
		Alternatively: (7) Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product (7) For headings 5801,5806 and 5811, the printing rule shall apply only to exports from the EU to Mexico for an aggressive annual quota of 500,000m ² . This quota will be allocated on a first come, first served basis
5802 to 5804 and 5807 to 5809	All Goods:	
	Combined with rubber thread	Manufacture from single yarn (T1)
	Other	Manufacture from: (T1) natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note 3 Alternatively: Printing accompanied by at least two preparatory or finishing operations

		(such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
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 and the value of all the materials used does not exceed 50% 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 'material' means any non-originating material unless otherwise indicated.

Heading	Goods	Rule
5901	All Goods	Manufacture from yarn
5902	All Goods	Manufacture from chemical materials or textile pulp
5903	All Goods	Manufacture from yarn
		Alternatively: Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed

		47.5% of the ex-works price of the product
5904	All Goods	Manufacture from yarn (T1) (T1) For mixtures of textile materials see Textile Note 3
5905	All Goods:	
	Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	Other	Manufacture from: (T1) coir yarn natural fibres man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note 3
		Alternatively: Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5906	All Goods:	
	Knitted or crocheted fabrics	Manufacture from: (T1) natural fibres man-made staple fibres not carded or combed or otherwise processed for

		<p>spinning, or</p> <p>chemical materials or textile pulp</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p>
	Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	Other	Manufacture from yarn
5907	All Goods	<p>Manufacture from yarn</p> <p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
5908	All Goods:	
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
	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 of 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	<p>Manufacture from: (T1)</p> <p>coir yarn,</p> <p>the following materials: yarn of</p>

	<p>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>	<p>polytetrafluoroethylene (T2)</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-phenylenediamine and isophthalic acid,</p> <p>monofilaments of polytetrafluoroethylene (T2)</p> <p>yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</p> <p>glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (T2)</p> <p>(T2) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery</p> <p>copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanediethanol and isophthalic acid,</p>
		<p>natural fibres,</p>
		<p>man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>chemical materials or textile pulp,</p> <p>monofilaments of polyamide of heading 5404</p>
	<p>Other</p>	<p>Manufacture from: (T1)</p> <p>coir yarn,</p> <p>natural fibres,</p> <p>man-made staple fibres not carded or</p>

		combed or otherwise processed for spinning, or chemical materials or textile pulp (T1) For mixtures of textile 'material' see Textile Note 3 (T2) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery
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Chapter 60

Knitted or crocheted fabrics

Remember: the term 'material' means any non-originating material unless otherwise indicated.	
Manufacture from: (T1)	natural fibres, or chemical materials or textile pulp. (T1) 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
Sweaters of acrylic fibres	Manufacture from: (T1) silk yarn, wool yarn, cotton fibres, other vegetable textile yarn, special yarn of Chapter 56, or chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note 3

Garments and clothing accessories 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, except sweaters of acrylic fibres	Manufacture from yarn
Other	Manufacture from yarn
All other garments and accessories of Chapter 61	Manufacture from: (T1) natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp (T1) For mixtures of textile materials see Textile Note3

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

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 yarn (T1) (T3)

(T1) For mixtures of textile materials see Textile Note 3

(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6

Alternatively:

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the printed fabric.

Exceptions

Heading	Goods	Origin rule
Ex 6202 Ex 6204	Women's girls and babies clothing and clothing	Manufacture from yarn

<p>Ex 6206 Ex 6209 Ex 6211</p>	<p>accessories for babies, embroidered</p>	<p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>
		<p>Alternatively</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the printed fabric</p>
<p>Ex. 6210 and Ex. 6216</p>	<p>Fire resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Manufacture from yarn (T3)</p> <p>Alternatively:</p> <p>Manufacture from uncoated fabric, provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product (T3)</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p>
<p>6213 and 6214</p>	<p>All Goods:</p>	
	<p>Embroidered (T4)</p>	<p>Manufacture from unbleached single yarn (T1) (T3)</p>
		<p>or</p> <p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (T3)</p>
		<p>Alternatively:</p> <p>Printing accompanied by at least</p>

		two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the printed fabric
	Other	Manufacture from unbleached single yarn (T1)(T3)
		<p>Alternatively:</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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% of the ex-works price of the product</p> <p>(T1) For mixtures of textile materials see Textile Note 3</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p> <p>(T4) Embroidered garments and articles see Textile Note 7</p>
6217	All Goods:	
	Embroidered (T4)	<p>Manufacture from yarn (T3)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works</p>

		<p>price of the product (T3)</p> <p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the printed fabric</p>
	<p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Manufacture from yarn (T3)</p> <p>Alternatively:</p> <p>Manufacture from uncoated fabric, provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product (T3)</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p> <p>(T4) Embroidered garments and articles see Textile Note 7</p>
	<p>Interlinings for collars and cuffs, cut out</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>And</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Other</p>	<p>Manufacture from yarn (T3)</p> <p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring,</p>

		<p>bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the printed fabric</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p>
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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 any non-originating material unless otherwise indicated.

Exceptions

Heading	Goods	Origin rule
6301 to 6304	All Goods:	
	Of felt, of non-woven	Manufacture from: (T1) natural fibres, or chemical materials or textile pulp
	Other:	
	- Embroidered (T4)	Manufacture from unbleached single yarn (T3) (T5) or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the

		ex-works price of the product
		<p>Alternatively:</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the printed fabric</p>
		<p>(T1) For mixtures of textile materials see Textile Note 3</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p> <p>(T4) Embroidered garments and articles see Textile Note 7</p> <p>(T5) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabric (cut out or knitted directly to shape) please refer to Textile notes 5 and 6</p>
	- Other	<p>Manufacture from unbleached single yarn (T3) (T4)</p> <p>(T3) Other textile materials + linings and interlinings see Textile Notes 5 and 6</p> <p>(T4) Embroidered garments and articles see Textile Note 7</p>
6305	All Goods	<p>Manufacture from: (T1)</p> <p>natural fibres,</p>

		man-made staple fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp
6306	All Goods:	
	Of non-woven	Manufacture from: (T1) (T2) natural fibres, or chemical materials or textile pulp
	Other	Manufacture from unbleached single yarn (T1) (T2)
6307	All Goods	Manufacture from yarn (T1) (T1) For mixtures of textile materials see Textile Note 3 (T2) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper – making machinery
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. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
6310	All Goods	Manufacture in which all the materials used are wholly obtained

Chapter 64

Footwear, gaiters and the like, parts of such articles

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

Heading	Goods	Origin rule
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6401	All Goods	Manufacture from materials of any heading except assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6402 to 6404(8)	All Goods	Manufacture in which: all the materials used are classified within a heading other than that of the product, except uppers or parts thereof, other than stiffeners, of heading 6406, and the value of all the materials used does not exceed 60% of the ex-works price of the product (8) Relaxation of origin rule for EU goods exported to quotas see section 9
6405	All Goods	Manufacture from materials of any heading except assemblies of uppers affixed to inner soles or to other sole components of heading 6406
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
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6503	All Goods	Manufacture from yarn or textile fibres (T1)
6505	All Goods	Manufacture from yarn or textile fibres (T1) (T1) For mixtures of textile materials see Textile Note 3

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
6601	All Goods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 67

Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair

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 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
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
Ex. 7003 Ex. 7004	Glass with a non-reflecting layer	Manufacture from materials of heading 7001

Ex. 7005		
7006 to 7009	All Goods	Manufacture of 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 or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product.
7013	All Goods	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand blown glassware, provided the value of the hand-blown glassware does not exceed 50% 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, or 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 'material' means any non-originating material unless otherwise indicated.

Exceptions

Heading	Goods	Origin rule
Ex. 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% 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 or
		Electrolytic, thermal or chemical separation of precious metals of headings 7106, 7108 or 7110 or
		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
7116	All Goods	Manufacture in which the value of all the materials

		used does not exceed 50% 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
		or
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% 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
7207	All Goods	Manufacture from materials of headings 7201, 7202, 7203, 7204 or 7205
7208 to 7216	All Goods	Manufacture from ingots, other primary forms or semi-finished products of heading 7206 or 7207
7217	All Goods	Manufacture from semi-finished materials of heading 7207
Ex. 7218 and 7219 to	Semi-finished products,	Manufacture from ingots or

7222	flat rolled products, bars and rods, angles, shapes and sections of stainless steel	other primary forms of heading 7218
7223	All Goods	Manufacture from semi-finished materials of heading 7218
Ex. 7224	Semi-finished products	Manufacture from ingots or other primary forms of headings 7206, 7218 or 7224
7225 to 7228	Flat rolled products, hot rolled bars and rods in irregularly wound coils, angles, shapes and sections of other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of headings 7206, 7207, 7218 or 7224
7229	All Goods	Manufacture from semi-finished materials of heading 7224

Chapter 73

Articles of iron or 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
Ex. 7301	Sheet piling	Manufacture from materials of heading 7206
7302	All Goods	Manufacture from materials of heading 7206
7304 7305 and 7306	All Goods	Manufacture from materials of headings

		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, the value of which does not exceed 35% 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% of the ex-works price of the product
7321	All Goods	Manufacture in which all the materials used are classified within a heading other than that of the product
		Alternatively: Manufacture in which the value of all materials used does not exceed 50% 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% 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
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 of copper
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% 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
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% 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
7601	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than the product;</p> <p>and</p> <p>The value of all the material used does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>
7602	All Goods	Manufacture in which all the materials used are

		classified within a heading other than that of the product
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	Manufacture in which: All the materials used are classified within a heading other than that of the product. However , gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (incl. endless bands) of aluminium wire, or expanded metal of aluminium may be used, and The value of all the materials used does not exceed 50% of the ex-works price of the product

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% 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
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. However , 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% 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
7901	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 7902 may not be used
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% 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
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 'material' 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 used does not exceed 50% 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
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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
8206	All Goods	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However , tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% 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, and The value of all the materials used does not exceed 40% of the ex-works price of the product
Ex. 8211	Knives with cutting blades, serrated or not (including 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
8301	All Goods	Manufacture in which all the materials used are classified within a heading other than that of the product.
		Alternatively: Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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 However , other materials of heading 8302 (apart from those described in Column 2) may be used provided their value does not exceed 20% of the ex-works price of the product

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. However , other materials of heading 8306 may be used provided their value does not exceed 30% of the ex-works price of the product
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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 '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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

Exceptions

Heading	Goods	Origin rule
8402	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% 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>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8406	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8407 and 8408	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</p>
8409	All Goods:	
	Engines of heading 8407 or 8408, to be used in vehicles of Chapter 87	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	Other engines of heading 8407 or 8408	<p>Manufacture in which the value of all the materials used does not exceed 40% 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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p>
		<p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

8412	All Goods	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ex. 8413	Rotary positive displacement pumps	Manufacture in which: All the materials used are classified within a heading other than that of the product, and The value of all the materials used does not exceed 40% of the ex-works price of the product
		Alternatively: Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
Ex. 8414	- Industrial fans, blowers and the like.	Manufacture in which: all the materials used are classified within a heading other than that of the product, and the value of all the materials used does not exceed 40% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	Electro-mechanical tools for working in the hand with self-contained electric motor, parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548. Alternatively: Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8415	All Goods	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8418	All Goods	

	<p>Combined refrigerator-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</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and headings 8414 and 9032</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	<p>Freezers and compression type units whose condensers are heat-exchangers</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p>
		<p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p>
		<p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	<p>Furniture designed to receive refrigerating or freezing</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 94</p>

	equipment	<p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	Other parts of refrigerators	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and headings 8414 and 9032</p> <p>Alternatively:</p> <p>Manufacture in which the value of all materials used does not exceed 35% of the ex-works price of the product</p>
Ex. 8419	Machines for wood, paper pulp and paperboard industries, except electro-mechanical tools for working in the hand with self-contained electric motor	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>and</p> <p>Where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
	Electro-mechanical tools for working in the hand with self contained electric motor, parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

8420	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
Ex 8422	Electro-mechanical tools for working in the hand with self-contained electric motor, parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501 and 8548</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% 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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

Ex 8424	Electrical-mechanical tools for working in the hand with self-contained electric motor, parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207,8208, 8466, 8467, 8501 and 8548</p> <p>Alternatively:</p> <p>Manufacture in which the value of all materials used does not exceed 50% 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% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within heading 8431 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8429	All Goods:	
	Road Rollers	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within heading 8431 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8430	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within heading 8431 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
Ex. 8431	Parts suitable for use solely or principally with road rollers	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

<p>8439 and 8441</p>	<p>All Goods</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>8444 to 8447</p>	<p>All Goods</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
<p>Ex. 8448</p>	<p>Auxiliary machinery for use with machines of headings 8444 and 8445</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
<p>8452</p>	<p>All Goods:</p>	
	<p>Sewing machines (lock stitch only) with heads of a weight not exceeding 16kg without motor or 17kg with motor</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</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> <p>and</p> <p>The thread tension, crochet and zigzag mechanisms used are already originating</p>

	Other	Manufacture in which the value of all the materials used does not exceed 40% 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% of the ex-works price of the product
Ex 8467	Electro-mechanical tools for working in the hand with self-contained electric motor, parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 6804, 8202, 8207, 8208, 8466, 8501 and 8548.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
8469 to 8472	All Goods	Manufacture in which the value of all the materials used does not exceed 40% 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% of the ex-works price of the product
8481	All Goods	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

<p>8482</p>	<p>All Goods</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
<p>Ex 8483</p>	<p>Transmission shafts (including camshafts and crankshafts) and cranks, bearing housing, and plain shaft bearings, ball screws, gear boxes and other speed changers, including torque converters, flywheels and pulleys, including pulley blocks, clutches and shaft couplings (including universal joints), intended for use in vehicles of</p>	<p>Manufacture in which all of the materials used are classified in a heading other than that of the product, except for heading 8482.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

	Chapter 87	
8484 and 8485	All Goods	Manufacture in which the value of all the materials used does not exceed 40% 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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

Exceptions

Heading	Goods	Origin rule
8501	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, the materials classified within heading 8503 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% 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% of the ex-works price of the product,</p> <p>and</p> <p>Where, within the above limit, materials classified within headings 8501 or 8503 (taken together), are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
Ex. 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8509	All Goods:	
	Electro-mechanical domestic appliances, with self-contained electric motor	<p>Manufacture In which all the materials used are classified within a heading other than that of the product, except for materials of heading 8501</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	Parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8548</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8516	All Goods:	
	Electric ovens, electric heating	Manufacture in which all the materials used are classified within a heading other than that of the

	resistors, electric smoothing irons	product, except for materials of headings 9032 Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Parts for electric ovens, electric heating resistors and electric smoothing irons	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 7321, 7322, 7417, 7615 and 8548 Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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, and The value of all the materials used does not exceed 40% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8518	All Goods:	
	Head-phones, earphones and combined microphone/ speaker sets, parts thereof	Manufacture in which all the materials used are classified in a heading other than that of the product. Alternatively: Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Other	Manufacture in which the value of all the materials used must not exceed 50% of the ex-works price of the product
8519 to	All Goods	Manufacture in which:

8521		<p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% 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% of the ex-works price of the product.</p>
8524	All Goods:	
	Matrices and masters for the production of records	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Within the above limit, the materials classified within heading 8523 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product.</p> <p>and</p> <p>Where the value of all the non-originating materials used does not exceed the value of the originating</p>

	<p>or television whether or not incorporating reception apparatus or sound recording or reproducing apparatus, television cameras, still image video cameras and other video camera recorders : digital cameras</p>	<p>materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product.</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>and</p> <p>Where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8527	<p>All Goods:</p>	
	<p>Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, inc. apparatus capable of</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for heading 8518 and 8529</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

	receiving, also radio-telephony or radio-telegraphy, without laser reading system	
	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8528	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8529	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	Suitable for use solely or principally with video recording or	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

	reproducing apparatus	
	Other	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8535 to 8537	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Within the above limit, the materials classified within heading 8538 are only used up to a value of 10% of the ex-works price of the product.</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8542	All Goods	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Within the above limit, the materials classified within headings 8541 and 8542 (taken together), are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8544	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
8545 to 8548	All Goods	<p>Manufacture in which the value of all the materials used does not exceed 40% 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% 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
8608	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>The value of all the materials used does not exceed 30% 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% 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
8708	All Goods:	

	<p>Safety seat belts</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 5806 and 6307 and Chapter 73</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Mountain brake linings</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6813</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Drive-axles with differentials, whether or not provided with other transmission components, non-driving axles and parts thereof</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8482</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Silencers and exhaust pipes</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading 8421</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% 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 that of the product, except for materials of heading 4011</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8711	All Goods:	
	With reciprocating internal combustion piston engine of a cylinder capacity:	

	<p>Not exceeding 50cc</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p>
	<p>Exceeding 50cc</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	<p>Other</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

Ex. 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading 8714 Alternatively: Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715 and 8716	All Goods	Manufacture in which: All the materials used are classified within a heading other than that of the product, and The value of all the materials used does not exceed 40% of the ex-works price of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

Chapter 88

Aircraft, spacecraft and parts thereof

Rule(s) 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

Exceptions

Heading	Goods	Origin rule
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Ex. 8804	Rotochutes	<p>Manufacture from materials of any heading incl. other materials of heading 8804</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
8805	All Goods	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

Chapter 89

Ships, boats and floating structures

Remember: the term 'materials' 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. However, hulls of heading 8906 may not be used</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instrument and apparatus, parts and accessories thereof

Rule(s) 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)
<p>Manufacture in which: All the materials used are classified</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of</p>

<p>within a heading other than that of the product.</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>the ex-works price of the product.</p>
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Exceptions

Heading	Goods	Origin rule
9001, 9002 and 9004	All Goods	Manufacture in which the value of all the materials used does not exceed 40% 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,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9006	All Goods:	
	Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from heading 9002 and 9033

		<p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials from headings 9001, 9002 and 9033</p> <p>Alternatively:</p> <p>Manufacture in which the value of materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Other</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<p>9007</p>	<p>All Goods</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>Ex 9009</p>	<p>Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process)</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
	<p>Parts and accessories of electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed</p>

	process)	50% of the ex-works price of the product
9011	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>The value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
Ex. 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9015 to 9017	All Goods	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9018	All Goods:	
	Dentists' chairs incorporating dental appliances or dentists' spittoons	<p>Manufacture from materials of any heading, incl. other materials of heading 9018</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

	Other	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9019 and 9020	All Goods	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
Ex 9022	Apparatus based on the use alpha, beta and gamma radiations, not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, parts and accessories thereof	<p>Manufacture in which that value of all the materials used are classified within a heading other than that of the product, except for materials of heading 9033</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

9024 and 9025	All Goods	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9026	All Goods	Manufacture in which all the materials used are classified within a heading other than that of the product Alternatively: Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9027	All Goods	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9028	All Goods:	
	Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	Other	Manufacture in which: The value of all the materials used does not exceed 40% of the ex-works price of the product: and The value of all the non-originating materials used does not exceed the value of the originating materials used Alternatively: Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029 to 9033	All Goods	Manufacture in which the value of all the materials used does not exceed 40% 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% of the ex-works price of the product

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

Heading	Goods	Origin rule
9105 and 9109	All Goods	Manufacture in which: The value of all the materials used does not exceed 40% of the ex-works price of the product, and The value of all the non-originating materials used does not exceed the value of the originating materials used Alternatively: Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<p>9110</p>	<p>All Goods</p>	<p>Manufacture in which:</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>and</p> <p>Within the above limit, the materials classified within heading 9114 are only used up to a value of 10% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>9111 and 9112</p>	<p>All Goods</p>	<p>Manufacture in which:</p> <p>All the materials used are classified within a heading other than that of the product,</p> <p>and</p> <p>The value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Alternatively:</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>9113</p>	<p>All Goods:</p>	
	<p>Of base metal, whether or not plated, or of metal clad with precious metal</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price</p>

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

Remember: the term 'materials' 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% of the ex-works price of the product

Remember: the term 'materials' 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 signs, illuminated nameplates and the like, prefabricated buildings

Rule(s) for all products of this Chapter apart from those 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

Exceptions

Heading	Goods	Origin rule
Ex. 9401 and Ex. 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/ml or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of headings 9401 or 9403 provided:
		Its value does not exceed 25% of the ex-works price of the product, and All the other materials used are already originating and are classified in a heading other than 9401 or 9403
		Alternatively: Manufacture in which the value of all the materials used does not exceed 40% 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% 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
9503	All Goods	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% 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 'materials' means any non-originating material unless otherwise indicated.

Exceptions

Heading	Goods	Origin rule
Ex. 9601 and Ex. 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

	and mops	
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. However , non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the product
9606 and 9612	All Goods	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% 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% 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 'materials' means any non-originating material unless otherwise indicated.

Notes

No	Notes

1	A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.
2	In the case of products composed of materials of heading 3901 to 3906, on the one hand, and heading 3907 to 3911, on the other, this restriction only applies to that group of materials which predominates by weight in the product.
3	The following foils shall be considered as highly transparent: the optical dimming of which - measured according to ASTM-D 1003-16 by Gardener Hazemeter (ie Hazefactor) - is less than 2%. (P85).
4	The printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 2,000,000m ² . This quota will be allocated on a first come first served basis.
5	The printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 3,500,000m ² . This quota will be allocated on a first come first served basis.
6	The printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 2,000,000m ² . This quota will be allocated on a first come first served basis.
7	For headings 5801, 5806 and 5811, the printing rule shall apply only to exports from the EU to Mexico for an aggregate annual quota of 500,000m ² . This quota will be allocated on a first come first served basis.
8	Relaxation of origin rule for EU goods exported to quotas - see section 9.

Notes

No	Note
T1	For mixtures of Textile materials see Textile Note 3
T2	The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
T3	Other textile materials + linings and interlinings see Textile Notes 5 and 6.
T4	Embroidered garments and articles see Textile Note 7.
T5	For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabric (cut out or knitted directly to shape), please refer to Textile Notes 5 and 6.

9. Replacement and additional origin rules

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

Heading	Goods	Origin rule
6402 to 6404	All Goods	Manufacture from materials of any heading, except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406,

This rule shall confer origin only to goods exported by the EC to Mexico within the following annual quotas for each heading

Heading	Goods
6402	120,000 pairs
6403 - only for pairs with a customs value over US \$20	250,000 (women's pairs) 250,000 (men's pairs) 125,000 (children's pairs)
6404	120,000 pairs

The above quotas will be allocated on a first come, first served basis.

10. Petroleum products specific processes

10.1 For the purposes of headings Ex 2707, 2710 to 2715, Ex. 2901, Ex. 2902 and Ex. 3403, the specific processes referred to in Section 8 are as follows:

- (a) Vacuum distillation
- (b) Redistillation by a very thorough fractionation process:

distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates under subheadings 2710 11 to, 2710 99, 2711 11, 2711 12 to 2711 19, 2711 21 and 2711 29 (other than propane of a purity of 99% or more) to obtain:

1. Isolated high-purity hydrocarbons (90% or more in the case of olefins and 95% or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those processes by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far this concerns xylenes, ethylbenzene is included with xylene isomers,

2. Products under subheadings 2707 10 to 2707 30, 2707 50 and 2710 00:

i) with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60oC between the temperatures at which 5% and 90% by the volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972)

ii) with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30oC between the temperatures at which 5% and 90% by the volume (including losses) distil by the ASTM D 86-67 method (re-approved 1972)

(c) Cracking.

(d) Reforming.

(e) Extraction by means of selective solvents.

(f) 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.

(g) Polymerisation.

(h) Alkylation.

(i) Isomerization.

(j) Desulphurization with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D method 1266 - 59 T method) - applies to heavy oils of Ex. 2710 only.

(k) Deparaffining by a process other than filtering - applies to heading 2710 only.

(l) Treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250oC 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 (e.g. 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.

(m) Atmospheric distillation, on condition that less than 30% of these products distils, by volume, incl. losses, at 300oC by the ASTM D 86 method - applies to heavy oils of Ex. 2710 only.

(n) 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, obtaining a sulphur content as a result of mixing products with different sulphur contents.

Any combination of these operations or like operations also do not confer origin.

11. Minimal processes

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

- operations to make sure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, freezing, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations)
- dilution with water or another substance that does not materially alter the characteristics of the product
- simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, husking or unshelling, removing of grains and cutting up
- changes of packaging and breaking up and assembly of packages. Simple placing in bottles, flasks, bags, cases, boxes, fixing on cards, or boards, and so on, and all other simple packaging operations
- affixing marks, labels or other like distinguishing signs on products or their packaging
- cleaning, including the removal of oxide, oil, paint or other coverings
- 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
- simple assembly of parts to constitute a complete article
- a combination of two or more operations specified in points (1) to (8) above

- slaughter of animals.

12. Glossary of terms

ACP: African Caribbean and Pacific States

EC: European Community

EU: European Union

EEA: Consists of Iceland, Norway and Liechtenstein

EFTA: European Free Trade Association

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 Column 3 – section 8 applies only to those products described in Column 2 (e.g. Ex. 8306). Please read the notes on section 7 for a fuller explanation.

Ex-works price: 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 e.g. C.I.F. or where a special price has been 'charged' between associated companies. In these circumstances, the true price will need to be established ie the price charged to non-associated customers for similar goods.

The ex-works price of a product shall include:

- the value of all the supplied materials used in manufacture,
- profit
- 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 (e.g. for early payment, or large quantity deliveries).

Manufacture: Covers any processing, working, specific operations or assembly (except for the minimal processes listed in this notice) carried out in the manufacture of the product.

Materials: Any ingredients, raw materials, parts or components used in manufacturing a product.

Originating products: Products which have been ‘wholly produced’ in the EU or preference receiving country (see section 6), 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 section 7)

Non-originating materials: In practice, non-originating materials can normally be regarded as raw materials, ingredients, components, parts and so on. 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 can expect from you. For more information go to [Your 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 and Money
Customs Duty Liability Team
10th Floor South East
Alexander House
21 Victoria Avenue
Southend-on-Sea
Essex
SS99 1AA

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline 0845 010 9000.

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.