

Foreword

The latest change to Notice 830 concerns Appendix I. The procedure to become a registered exporter will not commence until 2016.

This notice replaces GSP Notes in Notice 828 and Section 10 of Notice 826

1. Introduction

1.1 What is this Notice about?

This notice explains the rules of origin which must be satisfied if goods are to qualify for:

- Tariff preference on importation into the EU under GSP, or
- Export to GSP countries for further processing and inclusion in finished products to be exported to the EU under the GSP – a feature known as **Bilateral Cumulation** of origin.

It also supplements Notices 826 and 827 which provide general information about importing and exporting under preference.

This Notice is split into two parts.

- Part A – the rules and provisions which will apply to goods exported on or after 1 January 2011, and
- Part B – changes to documentary requirements including the new Registered Exporter System (REX) which will apply from 1 January 2017.

1.2 Who should read this Notice?

Anyone who:

- Imports goods from a GSP beneficiary country
- Exports goods to a GSP country

2. Basic origin provisions - Part A – Rules and Provisions which apply from 1 January 2011

2.1 Which countries benefit from the GSP?

There are over 150 beneficiaries. A list of these countries may be found in Appendix B Standard Beneficiary Countries (SBCs) and C Least Developed Countries (LDCs) of this Notice.

2.2 Why do I need to know about the GSP rules of origin?

If you are an **importer** of goods under GSP you will have to pay duty at the full (non-GSP) rate if checks carried out by HM Revenue & Customs (HMRC) reveal that the goods did not satisfy the GSP rules of origin. It is in your own interest therefore to check as far as possible that any goods for which you claim tariff preference qualify for such relief (see also paragraph 1.9 of Notice 826).

If you are an **exporter** of goods to be included in a product manufactured in a GSP country for export to the EU, your goods may be counted as originating in that GSP country if they satisfy the rules of origin set out in this Notice.

Note: Other types of export to GSP countries are not governed by these rules and procedures.

The guidance which follows is written primarily to help importers check that their goods meet the rules. It also helps exporters work out whether the goods they send to GSP countries qualify as originating products.

2.3 What is an originating product?

It is either:

- A product which has been 'wholly obtained'. This term applies only to products listed in Appendix A, or
- A product which incorporates materials or parts not wholly obtained which have undergone 'sufficient working or processing'.

2.4 What is meant by 'sufficiently worked or processed'?

The basic rule requires that all non-originating parts and materials used must change tariff heading during the manufacturing process (i.e. the finished product must fall within a different four figure tariff heading from all of the non-originating parts and materials). Where this takes place the finished product is considered to be 'sufficiently processed'. The rule is described in Appendix D as 'manufacture in which all materials change tariff heading'.

There are however many exceptions to this rule.

For some goods **other** conditions are imposed, for example, by setting a maximum limit on the value of non-originating materials or parts which may be used. There are also some **relaxations**. These include the use of materials or parts which fall under the same tariff heading as the finished product.

Note: if the only working or processing carried out in either the EU or a GSP country is among the minimal process listed in Appendix E, the resulting goods cannot be regarded as originating. This rule applies whether or not the working or processing has resulted in the finished product being classified in a four figure heading different from the heading of any of the materials or parts used.

2.5 How do I work out if products are originating?

Follow the steps below.

Step 1

Refer to Appendix A to find out whether your goods are 'wholly obtained'. If the goods are on the list, they will be considered as originating products. If they are not on this list move on to step 2.

Step 2

Find out from HMRC Tariff which four figure tariff heading covers the goods. For example, if the goods are automatic circuit breakers the heading is 8535. If in doubt contact the HMRC Classification Helpline on Tel 01702 366077.

Step 3

Turn to Appendix D. Read the 'Notes on using the Appendix' carefully.

Once you find the relevant rule turn to Section 2 for more detailed guidance on How to apply that rule.

2.6 What documents do I need to claim originating status?

If you are an importer you will need to present either:

- A valid GSP Form A, or
- A declaration on an invoice or other commercial document such as a packing list or consignment note.

Invoice declarations can be used only for eligible products imported in a consignment with a total customs value not exceeding £5,700.

GSP Forms A and invoice declarations issued in a GSP Beneficiary country have a period of validity of 10 months from their date of issue, and they must be presented in support of a claim to preference within that period. There are exceptional circumstances where HMRC will accept Forms A and invoice declarations which are outside their period of validity. For further information on this please see Paragraphs 3.7 and 7.1 of Notice 826 (Tariff Preferences: Imports).

If you are an exporter you will need to provide the GSP country with either:

- A movement certificate EUR1 showing in box 2 that the goods are being exported from the EU to 'GSP Beneficiary Countries', or
- A declaration on an invoice or other commercial document such as a packing list or consignment note.

You must obtain prior approval from HMRC to issue an invoice declaration for eligible products which will be exported in a consignment with a total customs value exceeding £5,700. You do not have to obtain approval to issue a declaration for goods which will be exported in a consignment with a total customs value not exceeding this amount.

You will find more about GSP Form A, movement certificate EUR1 and invoice declaration in Notices 826 and 827. Section 5 of Notice 827 also explains how you can become an 'approved exporter' for the purposes of issuing invoice declarations.

Note: these documentary requirements are changing on 1 January 2017, when exporters in most, if not all of GSP beneficiary countries will issue Statements of Origin instead of GSP Forms A, and exporters in the EU will issue for the purposes of bilateral cumulation, statements of origin instead of EUR1 movement certificates and invoice declarations. See Part B for more information on this point.

2.7 What is the law?

Preference law for all goods is contained in EU legislation which can be found in the Official Journals (OJs) of the European Union. The legislation in respect of the Generalised System of Preferences is contained in EC Regulation 2454/93 (OJ No.253 of 1993).

3. Additional origin conditions

3.1 What if some of the working or processing is carried out in other EU Member States?

Working or processing carried out elsewhere in the EU is treated, for preferential origin rule purposes, as having been carried out in the UK.

3.2 Are there any relaxations to the origin rules?

Yes. Notwithstanding the rules set out in Appendix D, the finished product falling within Chapters 25 to 97 of the Tariff may include non-originating materials or parts provided their total value does not exceed 15% of the ex-works price of the finished product. Non-originating materials which according to the rule cannot be used may never the less be used up to a value of 15% of the ex-works price. However, applications of this tolerance shall not exceed any percentage of the non-originating materials as laid down in the specific rule to be applied.

Note: this 15% tolerance does not apply to textile products of tariff chapters 50-63 (there are separate tolerances for these products – please see the Notes to the rules in Appendix D).

For agricultural products falling within Chapters 2 and 4 to 24 of the Tariff, the finished product may include non-originating materials provided that their net weight does not exceed 15% of the weight of the finished product.

Note: the 15% value tolerance described above applies to processed fishery products in Chapter 16, instead of the weight tolerance.

Neither the weight or value tolerance can be used to extend the percentage limits which may already apply in the origin rules in Appendix D for the use of non-originating materials, components or parts.

Finally, the tolerances cannot apply to the wholly obtained products in Appendix A, because it is impossible for example, for 15% of the weight of a particular cow, pig, sheep or fish to be non-originating. However, they can be used where the origin rule requires that a processed or manufactured product must be made from wholly obtained materials.

For example, the origin rule for canned tuna in Chapter 16 requires that all the fish in Chapter 3 used must wholly originate in the country of processing/canning. However, the tolerance rule can be applied in these circumstances so that notwithstanding the wholly obtained requirement, up to 15% of the value of the Chapter 3 fish used can in fact be non-originating.

3.3 How do I apply a percentage rule?

First identify your ex-works price.

Then add up the value of all the non-material costs such as:

- labour
- overheads (including the cost of power and fuel, plant and equipment, machines and tools and any goods which do not enter and which are not intended to enter into the final composition of the product), and
- profit.

If the origin rule limits the value of non-originating materials or parts to 40% of the ex-works price and you find that the value of the 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 and you need look no further.

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

Using the 40% rule again to illustrate this point, 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 need to prove that materials or parts to the value of at least 5% of the ex-works price are originating.

You may find it easier to work out the percentage rule ‘in reverse’. To do this, first add up the value of all the materials or parts used. If this exceeds the percentage allowed, you will need only to prove that the excess value is made up of originating materials or parts.

Some rules give two or more percentages for the maximum value of non-originating materials or parts that can be used. **The percentages cannot be added together.** The value of all the non-originating materials or parts used must never exceed the highest of the percentages given.

All materials or parts are considered to be non-originating unless evidence is held that proves that they originate. For materials or parts obtained from elsewhere in the UK or the EU, this evidence should take the form of a suppliers’ declaration. Section 4 explains about the use of suppliers’ declarations.

3.4 Cumulation of origin

3.4.1 Bilateral cumulation

This provision allows materials, components or parts of EU, Norway*, Switzerland* or Turkey* origin (materials, components or parts which have satisfied the GSP rules of origin in this Notice which apply to goods exported from non-LDC countries, and which are **not** merely in free circulation in the EU or other country concerned) to be further processed or incorporated in a finished product in a GSP beneficiary country as if they had originated in the country concerned. The finished product will acquire the preferential origin of the GSP beneficiary country (and qualify for export to the EU under preference) provided that the processing undertaken there is more than minimal (see Appendix F).

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

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

Furthermore, before GSP beneficiaries can treat materials, components or parts originating in Norway, Switzerland and Turkey as their own, each of those three countries must adopt the new GSP rules of origin contained in this Notice. This is unlikely to happen before 1 January 2011, consequently for the time being materials, components or parts originating in these countries will not benefit from the bilateral cumulation arrangements. This Notice will be updated as soon as further information is available on this matter.

3.4.2 Regional cumulation

Some GSP beneficiary countries have been formed into groups for origin purposes:

Group 1 - Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam

Group 2 - Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela

Group 3 - Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka

Group 4 - Argentina, Brazil, Paraguay, Uruguay

In the main, this means that materials, components or parts originating in one country in the group, in accordance with the rules laid down in this Notice, may be regarded as originating in any other country in the group to which they are sent for further processing or for inclusion in a finished product. This arrangement, which is commonly known as 'regional cumulation of origin' helps the finished product to meet the appropriate rules for export to the EU under preference.

In some cases the rules of origin will not be the same for all countries in the regional group, because some are classed as LDCs and others as standard beneficiary countries. In these circumstances the origin of the materials, components or parts exported from one country to another in the group for the purposes of regional cumulation is determined on the basis of the origin rule (Appendix D), which would apply if the materials concerned were being exported direct to the EU.

For example, Cambodia, an LDC, is manufacturing a machine which incorporates ball bearings in heading 8482 which it is importing from Indonesia, a standard beneficiary country. In order for Cambodia to treat those ball bearings as its own under the regional cumulation arrangements, they must meet the standard GSP rules of origin in Indonesia which require that the value of any non-originating materials used must not exceed 50% of the ex-works price of the finished bearings.

If the situation is reversed and a manufacturer in Indonesia wants to use, under regional cumulation arrangements, Cambodian bearings in heading 8482, then those bearings must meet the LDC rule of origin in Cambodia which requires that the value of any non-originating materials used to manufacture them must not exceed 70% of the ex-works price of the finished product.

The finished product will have the origin of the country in the group in which the final processing took place provided that the processing concerned was more than minimal. If that processing was only minimal (See Appendix F for list of minimal processes), the origin of the final product will be allocated to the country of the regional group which has contributed the highest share of the customs value of the materials used.

Note: certain materials are excluded from the regional cumulation arrangement. See Appendix E for further information on this matter.

3.4.3 Other cumulation possibilities

(a) Between regional groups 1 and 3

There is the possibility for the countries in group 1 to apply to the European Commission to cumulate with products originating in the countries in group 3.

(b) Extended cumulation

There is also the possibility for GSP beneficiary countries to apply to the EU Commission to treat certain products originating in countries which have concluded Free Trade Agreements with the EU, as if they were their own – a facility known as ‘extended cumulation’.

At the time of writing this Notice no such applications have been made to use either of the above possibilities. Further information will be provided and this Notice will be updated if and when there are further developments in respect of this.

3.5 Non-manipulation

The Non-manipulation condition requires that the products declared for release for free circulation in the EU must be the same products as were exported from the GSP beneficiary country in which they are considered to originate. They must not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the goods and on the condition that the products remain under customs supervision in the country(ies) of transit.

The new GSP rules also provide for the splitting of consignments where this is carried out under the responsibility of the exporter or a subsequent holder of the goods and the products remain under customs supervision in the country(ies) of splitting. However, in practice this arrangement cannot apply until 2017 when the new Statement of Origin issued by a registered exporter will replace the GSP Form A. Until that time only replacement GSP Forms A can be issued for split consignments, and those documents can only be issued by EU customs authorities when consignments are split in a Member State for the purposes of sending the goods elsewhere in the EU or to Norway, Switzerland or Turkey.

Goods will automatically be deemed to have met the non-manipulation requirement unless HMRC has reasonable doubts about compliance with the requirement. In such cases importers will be required to produce evidence of compliance. This may be given by any documentation which shows that the imported goods left the GSP country in which they are considered to originate and that they are the same goods as left that country.

As stated above HMRC will only ask you to provide evidence of compliance with the non-manipulation requirement where they have doubts as to whether the goods are the same as those which left the GSP beneficiary country concerned, or doubts as to whether the goods left that country in the first place.

The evidence which you will be required to produce must demonstrate that the goods which you have imported are the same as those which left the GSP beneficiary country. It can for example, take the form of

- a purchase order/contract with the supplier in the GSP beneficiary country **together with**

- a transport/shipping document/contract – bill of lading – showing that the goods were loaded in and transported from the GSP beneficiary country concerned. If the goods were transported from the beneficiary on for example, a feeder vessel and then consolidated with other consignments in a seaport en route to the EU you will need to have a transport document (bill of lading) for each leg of the journey. A document which simply covers the leg from the consolidating port to the EU will not be suffice as it will not show that the goods left the GSP beneficiary country for which preference is being or has been claimed.

4. Suppliers declarations

4.1 What is a suppliers' declaration?

Before issuing an EUR1 an exporter must hold evidence to show that the exported goods have satisfied the relevant rules of origin.

Suppliers' declarations establish the originating status of

- Materials, components or parts used in manufacture, or
- Finished products which are bought in for export.

The fact that an item is in free circulation or has been bought from an EU supplier does not in itself prove originating status.

4.2 When are suppliers' declarations not needed?

When-

- The origin rule specifies only that all non-originating materials used must be classified in a heading other than the heading for the finished product and the rule is satisfied
- A percentage rule specifies a limit only on the value of non-originating materials used (for example, 40%) and that limit is not exceeded
- The origin rule specifies manufacture from materials at a certain stage of production, for example yarn, and manufacture begins at or before that stage of production (for example, from yarn or fibres).

4.3 When are suppliers' declarations needed?

When:

- Materials, components or parts classified in the same tariff heading are used
- The value of any materials used is over the specified limit, you will require suppliers' declarations sufficient to cover the value of the materials in excess
- You manufacture using materials at a later stage of production than specified, for example using bought in fabric where the origin rules specifies manufacture from yarn
- The only processing which you carry out is among the minimal processes listed in Appendix F, or
- You buy in goods and export them in the same state.

4.4 What format does a suppliers' declaration take?

Appendices G – J give the text of the various types of suppliers' declarations. Suppliers in any of the EU Member States can provide these declarations. Declarations can be made on the invoice for the goods or on any other commercial document which identifies the goods. Long-term declarations are to be made on company headed paper.

Any declaration given must be accurate. Giving untrue information is an offence under the Customs and Excise Management Act 1979. An exporter must obtain all necessary evidence before exporting goods to a GSP country. This evidence may be checked if we query the origin of the finished product exported from the GSP country.

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

Packing separately chargeable with duty in the importing country must be considered separately from its contents for origin purposes. Other packing counts as forming a whole with the goods it contains.

5.3 Goods put up in sets

When there is no tariff heading specifically covering the goods put up in a particular set, (see Interpretive rule 3(b) or (c) in Section 3 of Volume 2 of the Tariff), the following special rule applies:

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.

5.4 Averaging

This allows manufacturers/exporters to use an average to determine whether the origin rule has been met, when it requires that non-originating materials must not exceed a certain percentage of the ex-works price of the finished product. It will overcome problems with fluctuations in material costs and currency exchange rates.

The average ex-works price of the product and average value of non-originating materials used must be calculated on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal (tax) year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export. Where figures for a complete fiscal year are not available, a shorter period can be used, but it must not be less than three months.

5.5 Accounting segregation for EU exports

The new GSP rules provide for accounting segregation for exports from the EU only. This is a facility that recognises those occasions where cost and/or impracticability make it difficult to physically segregate originating and non-originating materials used to manufacture products for export under the GSP bilateral cumulation arrangements.

Any originating and non-originating materials covered by the accounting segregation arrangements must be of the same kind and commercial quality, with the same technical and physical characteristics and which are indistinguishable from each other. No more goods must receive originating status than would have been the case if the materials had been physically segregated.

Exporters must apply to HMRC to use this arrangement.

Further information can be obtained from the Customs Helpline, phone Tel 0845 010 9000.

6 Appeals

If you do not agree with any decision issued to you, there are three options available. Within 30 days of the date of the decision you can either:

- send new information or arguments to the decision maker
- request a review of the decision by someone not involved in making the disputed decision. Your request must be in writing and should set out the reasons why you do not agree with the decision. Please write to:

HM Revenue & Customs
Excise Customs Stamps & Money
Review & Appeals Team
7th Floor South West
Alexander House
21 Victoria Avenue
Southend-on-Sea
SS99 1AA

Or

- Appeal direct to the Tribunal who are independent of HMRC.

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

Further information on reviews and appeals is available in factsheet [HMRC1 HMRC decisions - what to do if you disagree](#) or you can phone the HMRC Orderline on Tel 0845 900 0404.

You can also view our internet guide [Appeals against HM Revenue & Customs decisions](#).

You can find information on the tribunal on the [Tribunals Service website](#) or by phoning them on Tel 0845 223 8080.

7 Appendices

Appendix A

Wholly obtained products

1. The following count as being 'wholly obtained' or 'wholly produced in beneficiary country or in the Community':

- (a) mineral products extracted from its soil or from its seabed
- (b) plants and vegetable products grown or harvested there

- (c) live animals born and raised there
- (d) products from live animals raised there
- (e) products from slaughtered animals born and raised there
- (f) products obtained by hunting or fishing conducted there
- (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels
- (i) products made on board its factory ships exclusively from the products referred to in point (h)
- (j) used articles collected there fit only for the recovery of raw materials
- (k) waste and scrap resulting from manufacturing operations conducted there
- (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights
- (m) goods produced there exclusively from products specified in points (a) to (l)

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:

- (a) they are registered in the beneficiary country or in a Member State,
- (b) they sail under the flag of the beneficiary country or of a Member State,
- (c) they meet one of the following conditions:
 - (i) they are at least 50% owned by nationals of the beneficiary country or Member States or
 - (ii) they are owned by companies which have their head office and their main place of business in the beneficiary country or in Member States, and which are at least 50% owned by the beneficiary country, public entities of that country, nationals of that country or of Member States.

3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries concerned benefit from regional cumulation. In this case the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

Appendix B

List of Standard GSP Beneficiary Countries

Abbreviation/Country	Abbreviation/Country
AE United Arab Emirates	AG Antigua and Barbuda
AI Anguilla	AM Armenia
AN Netherlands Antilles	AQ Antarctica
AR Argentina	AS American Samoa
AW Aruba	AZ Azerbaijan
BB Barbados	BH Bahrain
BM Bermuda	BN Brunei Darussalam
BO Bolivia	BR Brazil
BS Bahamas	BV Bouvet Island
BW Botswana	BY Belarus
BZ Belize	
CC Cocos Islands (or Keeling Islands)	CG Congo
CI Cote d'Ivoire	CK Cook Islands
CM Cameroon	CN China, People's Republic of
CO Colombia	CR Costa Rica
CU Cuba	CX Christmas Islands
DM Dominica	DO Dominican Republic
DZ Algeria	
EC Ecuador	EG Egypt
FJ Fiji	FK Falkland Islands
FM Micronesia, Federated States of	

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GA Gabon	GD Grenada
GE Georgia	GH Ghana
GI Gibraltar	GL Greenland
GS South Georgia and South Sandwich Islands	GU Guam
GT Guatemala	GY Guyana
HM Heard Island and McDonald Islands	HN Honduras
ID Indonesia	IN India
IO British Indian Ocean Territory	IQ Iraq
IR Iran	
JM Jamaica	JO Jordan
KE Kenya	KG Kyrgyzstan
KN St Kitts and Nevis	KW Kuwait
KY Cayman Islands	KZ Kazakhstan
LB Lebanon	LC St Lucia
LK Sri Lanka	LY Libyan Arab Jamahiriya
MA Morocco	MH Marshall Islands
MN Mongolia	MO Macao
MP Northern Mariana Islands	MS Montserrat
MU Mauritius	MX Mexico
MY Malaysia	
NA Namibia	NC New Caledonia
NF Norfolk Island	NG Nigeria
NI Nicaragua	NR Nauru
NU Niue	

OM	Oman		
PA	Panama	PE	Peru
PF	French Polynesia	PG	Papua New Guinea
PH	Philippines	PK	Pakistan
PM	St Pierre and Miquelon	PN	Pitcairn
PW	Palau	PY	Paraguay
QA	Qatar		
RU	Russian Federation		
SA	Saudi Arabia	SC	Seychelles
SH	Saint Helena	SR	Suriname
SV	El Salvador	SY	Syrian Arab Republic
SZ	Swaziland		
TC	Turks and Caicos Islands	TF	French Southern Territories
TH	Thailand	TJ	Tajikistan
TK	Tokelau	TM	Turkmenistan
TN	Tunisia	TO	Tonga
TT	Trinidad and Tobago		
UA	Ukraine	UM	United States Minor Outlying Islands
UY	Uruguay	UZ	Uzbekistan
VC	St Vincent and the Grenadines	VE	Venezuela
VG	Virgin Islands, British	VI	Virgin Islands, US
VN	Vietnam		
WF	Wallis and Futuna	YT	Mayotte
ZA	South Africa	ZW	Zimbabwe

Appendix C

List of GSP Least Developed Countries (LDCs)

Abbreviation/Country	Abbreviation/Country
AF Afghanistan	AO Angola
BD Bangladesh	BF Burkina Faso
BI Burundi	BJ Benin
BT Bhutan	
CD Congo, Democratic Republic of	CF Central African Republic
CV Cape Verde	
DJ Djibouti	
ER Eritrea	ET Ethiopia
Gm Gambia	GN Guinea
GQ Equatorial Guinea	GW Guinea-Bissau
HT Haiti	
KH Cambodia	KI Kiribati
KM Comoros	
LA Lao People's Democratic Republic	LR Liberia
LS Lesotho	
MG Madagascar	ML Mali
MM Myanmar	MR Mauritania
MV Maldives	MW Malawi
MZ Mozambique	
NE Niger	NP Nepal
RW Rwanda	
SB Solomon Islands	SD Sudan

SL	Sierra Leone	SN	Senegal
SO	Somalia	ST	Sao Tome and Principe
TD	Chad	TG	Togo
TL	Timor-Leste	TV	Tuvalu
TZ	Tanzania		
UG	Uganda	VU	Vanuatu
WS	Samoa	YE	Yemen
ZM	Zambia		

Note: not all of the countries listed in appendices B and C above actually benefit under the GSP. This is because they have not notified the EU Commission of the authorities that will stamp GSP Forms A or provided it with a specimen of the stamp that will be used. Part 7 of Volume 1 of the HMRC Tariff provides a definitive list of countries benefiting under the GSP.

Appendix D

GSP Origin Rules and their corresponding Notes

Introductory Notes

Note 1 – General introduction

1. Only non-originating materials need to be sufficiently worked or processed. If the materials used are already originating (by virtue of being wholly obtained, by having been sufficiently worked or processed, or by arrangements governing the cumulation of origin) they do not have to satisfy the conditions in this Appendix. The existence of an origin rule does not necessarily mean that a preferential rate of duty is available in any particular country.

Note 2 – The structure of the list

2. The first 2 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.

2a. For each entry in the first 2 columns a rule is specified in column 3 (with an alternative in column 4 in some cases). Where 'Ex' precedes the entry in column 1, this signifies that the rules in columns 3 or 4 apply only to that part of the heading described in column 2. All other goods of that heading are covered by the 'general' heading rule for that Chapter.

Note 3 – Examples of how to apply the rules

3. Unless otherwise indicated, the term 'material' means any non-originating ingredient, raw material, component, part etc used in the manufacture of a finished product.

3a. Where several heading numbers are grouped together in column 1, or a chapter number is given and the product description in column 2 is given in general terms, then the adjacent rules in columns 3 or 4 apply to all products in column 1.

3b. 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 materials at a later stage is not.

3c. 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 purposes of determining whether the finished product is originating.

Note 4 – General provisions concerning certain agricultural goods

4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (for example, fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 – Notes on Chapters 50 – 65 – Definition of terms used in respect of certain textile products

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

5.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

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

5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)

6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk
- wool
- coarse animal hair
- fine animal hair
- horsehair
- cotton
- paper-making materials and paper
- flax
- true hemp
- jute and other textile bast fibres
- sisal and other textile fibres of the genus Agave
- coconut, abaca, ramie and other vegetable textile fibres
- synthetic man-made filaments
- artificial man-made filaments
- current-conducting filaments
- synthetic man-made staple fibres of polypropylene
- synthetic man-made staple fibres of polyester
- synthetic man-made staple fibres of polyamide
- synthetic man-made staple fibres of polyacrylonitrile
- synthetic man-made staple fibres of polyimide

- synthetic man-made staple fibres of polytetrafluoroethylene
- synthetic man-made staple fibres of poly(phenylene sulphide)
- synthetic man-made staple fibres of poly(vinyl chloride)
- other synthetic man-made staple fibres
- artificial man-made staple fibres of viscose
- other artificial man-made staple fibres
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film
- other products of heading 5605
- glass fibres
- metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

6.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the tolerance is 20% in respect of this yarn.

6.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the tolerance is 30% in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

7.1. Where, in the list, reference is made to this Note, textile materials (including linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

8.1. For the purposes of headings ex 2707 and 2713, the 'specific processes' are the following:

- (a) vacuum-distillation
- (b) redistillation by a very thorough fractionation-process(1)
- (c) cracking

- (d) reforming
- (e) extraction by means of selective solvents

1 See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite

- (g) polymerisation
- (h) alkylation
- (i) isomerisation.

Footnote: 1. See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Footnote 2. See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature

8.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum-distillation
- (b) redistillation by a very thorough fractionation-process (2),
- (c) cracking
- (d) reforming
- (e) extraction by means of selective solvents
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite
- (g) polymerisation
- (h) alkylation
- (i) isomerisation
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method)

- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, 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 decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

2 See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

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

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

LDC, SBC and EU Rule for all products of this chapter:

All the animals of chapter 1 are wholly produced.

Chapter 2

Meat and edible offal

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which all the meat and edible meat offal in the products of this chapter, is wholly produced.

Chapter 3

Fish and crustaceans, moluscs and other aquatic invertebrates

LDC, SBC and EU Rule for all products of this chapter:

All fish and crustaceans, molluscs and other aquatic invertebrates are wholly produced.

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of chapter 3 used are wholly produced
0305	Fish, dried, salted or in brine, smoked fish whether or not cooked before or during the smoking process, flours, meals and pellets or fish, fit for human consumption	Manufacture in which all the materials of chapter 3 used are wholly produced
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine, crustaceans in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine, flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of chapter 3 used are wholly produced
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine, aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine, flours, meals and pellets of	Manufacture in which all the materials of chapter 3 used are wholly produced

	crustaceans, fit for human consumption	
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Chapter 4

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which:

- all the materials of chapter 4 used are wholly produced, and
- the weight of sugar* used does not exceed 40% of the weight of the final product

*See Introductory Note 4.2

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

Chapter 5

Products of animal origin, elsewhere specified or included.

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading.

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly produced

Chapter 6

Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage.

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which all the materials of chapter 6 used are wholly produced

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

Chapter 7

Edible vegetables and certain roots and tubers

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which all the materials of chapter 7 used are wholly produced.

Chapter 8

Edible fruit and nuts, peel of citrus fruits or melons

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which:

- all the fruit, nuts and peels of citrus fruits or melons of chapter 8 used are wholly produced, and
- the weight of sugar* used does not exceed 40% of the weight of the final product.

*See Introductory Note 4.2

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

Chapter 9

Coffee, tea, mate and spices

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading.

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

Chapter 10

Cereals

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which all the materials of chapter 10 used are wholly produced.

Chapter 11

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture in which all the materials of chapters 10 and 11, headings 0701 and 2303, and subheading 0710 10 used are wholly produced.

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
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.

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

Chapter 13

LAC, gums, resins and other vegetable saps and extracts

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials from any heading, in which the weight of sugar* used does not exceed 40% of the weight of the final product.

***See Introductory Note 4.2**

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

Chapter 14

Vegetable plaiting materials, vegetable products not elsewhere specified or included.

LDC, SBC and EU Rule for all products of this chapter.

Manufacture from materials of any heading.

Chapter 15

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any sub-heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
1501 - 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude, glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials are wholly produced
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product

Chapter 16

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture:

from materials of any heading, except meat and edible meat offal of chapter 2 and their derivatives of chapter 16, and

in which all the materials of chapter 3 and their derivatives, of chapter 16 used are wholly produced.

Chapter 17

Sugars and sugar confectionery

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form, sugar syrups, artificial honey, whether or not mixed with natural honey, caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702

1704	Sugar confectionery (including white chocolate), not containing cocoa	<ul style="list-style-type: none">• Manufacture from materials of any heading, except that of the product, in which:<ul style="list-style-type: none">• the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and• the total combined weight of sugar* and the materials of chapter 4 used does not exceed 60% of the weight of final product <p>*See Introductory Note 4.2</p>
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Chapter 18

Cocoa and cocoa preparations

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product, in which:

- the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and
- the total combined weight of sugar* and the materials of chapter 4 used does not exceed 60% of the weight of final product

***See Introductory Note 4.2**

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

Chapter 19

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product, in which:

- the weight of the materials of chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and

- the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and
- the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and
- the total combined weight of sugar* and the materials of chapter 4 used does not exceed 60% of the weight of final product

***See Introductory Note 4.2**

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

Chapter 20

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product, in which the weight of sugar* used does not exceed 40% of the weight of the final product

***See Introductory Note 4.2**

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials of chapters 7 and 8 used are wholly obtained

Chapter 21

Miscellaneous edible preparations

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product, in which:

- the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and

- the total combined weight of sugar* and the materials of chapter 4 used does not exceed 60% of the weight of the final product.

***See Introductory Note 4.2**

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
2103	Sauces and preparations therefore: mixed condiments and mixed seasonings: mustard flour and meal and prepared mustard: <ul style="list-style-type: none">Sauces and preparations therefore, mixed condiments and mixed seasoningsMustard flour and meal or prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading

Chapter 22

Beverages, spirits and vinegars

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:

- all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly produced, and
- the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and
- the total combined weight of sugar* and the materials of chapter 4 used does not exceed 60% of the weight of final product.

***See Introductory Note 4.2**

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

Chapter 23

Residue and waste from the food industries, prepared animal fodder

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of chapter 10 used does not exceed 20% of the weight of the final product

2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none">• all the materials of chapters 2 and 3 used are wholly produced, and• the weight of materials of chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and• the individual weight of sugar* and of the materials of chapter 4 used does not exceed 40% of the weight of the final product, and• the total combined weight of sugar and the materials of chapter 4 used does not exceed 60% of the weight of final product <p>*See Introductory Note 4.2</p>
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Chapter 24

Tobacco and manufactured tobacco substitutes

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used.

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU

2401	Unmanufactured tobacco, tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly produced
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used

Chapter 25

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
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 from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used

Chapter 26

Ores, slag and ash

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except 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.

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU

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 temperature of up to 250C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es)* or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product *For the special conditions relating to 'specific processes', See Introductory Notes 8.1 and 8.3
2710	Petroleum oils and oils obtained from bituminous materials, other than crude, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations, waste oils	Operations of refining and/or one or more specific process(es)** or Other operations in which all the materials used are classified within a heading other than that of the product, However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ** For the special conditions relating to 'specific processes', See Introductory Notes 8.2

2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es)** or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product **For the special conditions relating to 'specific processes', See Introductory Notes 8.2
2712	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignitewax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es)** or 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 as the product may be used, provided their total value does not exceed 50% of the ex-works price of the product **For the special conditions relating to 'specific processes', See Introductory Notes 8.2

2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es)* or 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 as the product may be used, provided their total value does not exceed 50% of the ex-works price of the product *For the special conditions relating to 'specific processes', See Introductory Notes 8.1 and 8.3
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Chapter 28

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

LDC, SBC and EU 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

N.B. Origin rule (a) refers to Least Developed Countries (LDCs)

Origin rule (b) refers to the Standard Beneficiary Countries (SBCs) and EU

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
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Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from sulphur dioxide or 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 sodium tetraborate pentahydrate or Manufacture in which the value of all materials does not exceed 70% of the ex-works price of the product	Manufacture from sodium tetraborate pentahydrate or Manufacture in which the value of all materials does not exceed 50% of the ex-works price of the product

2843	Colloidal precious metals, inorganic compounds of precious metals, whether or not chemically defined, amalgams or precious metals	Manufacture from materials of any heading, including other materials of heading 2843	Manufacture from materials of any heading, including other materials of heading 2843
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ex 2852	<ul style="list-style-type: none">• Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivitives• Mercury Compounds of nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p>
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</p> <p>or</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>

Chapter 29

Organic chemicals

LDC, SBC and EU 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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol,	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

2905 43; 2905 44; 2905 45	Mannitol, D-glucitol (sorbitol), Glycerol	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivitives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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ex 2932	<ul style="list-style-type: none">• Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivitives• Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivitives	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>or</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>Manufacture from materials of any heading</p> <p>or</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>
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2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 qnd2934 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 qnd2934 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 30

Pharmaceutical products

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading.

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

Chapter 31

Fertilizers

LDC, SBC and EU 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 (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 32

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

LDC, SBC and EU 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 (a) LDCs	Origin Rule (b) SBCs and EU
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Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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Chapter 33

Essential oils and resinoids, perfumery, cosmetic or toilet preparations

LDC, SBC and EU 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 (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU

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' (A 'group' is regarded as any part of the heading separated from the rest by a semi-colon) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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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 denta preparations with a basis of plaster.

LDC, SBC and EU 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

**Manufacture from materials from any heading, except that of the product.
However, materials of the same heading as the product may be used, provided
that their total value does not exceed 20% of the ex-works price of the product**

or

**Manufacture in which the value of all the materials used does not exceed 70%
of the ex-works price of the product**

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
ex 3404	Artificial waxes and prepared waxes: <ul style="list-style-type: none">• With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading

Chapter 35

Albuminoidal substances, modified starches, glues, enzymes

LDC, SBC and EU Rule(s) for all products of this chapter:

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

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product 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, matches, pyrophoric alloys, certain combustible preparations.

LDC, SBC and EU Rule(s) for all products of this chapter.

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

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 37

Photographic or cinematographic goods

LDC, SBC and EU Rule(s) for all products of this chapter:

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

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 38

Miscellaneous chemical products

LDC, SBC and EU 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 (a) LDCs	Origin Rule (b) SBCs and EU
<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</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>

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
ex 3803	Refined tall oil	<p>Refining of crude tall oil</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Refining of crude tall oil</p> <p>or</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>

ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Purification by distillation or refining of raw spirits of sulphate turpentine or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3806 30	Ester Gums	Manufacture from resin acids or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from resin acids or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Distillation of wood tar or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations, for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, including other materials of heading 3823 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

3824 60	Sorbitol other than that of sub-heading 2905 44	Manufacture from materials of any sub-heading except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any sub-heading except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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Chapter 39

Plastics and articles thereof

LDC, SBC and EU Rule(s) for all products of this group:

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

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
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Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU

ex 3907	<ul style="list-style-type: none">• Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>Manufacture from materials of any heading, except that of the product.</p> <p>However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product**</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, except that of the product.</p> <p>However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product**</p> <p>or</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>
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	<ul style="list-style-type: none"> • Polyester 	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product</p>
Ex 3920	Inomer sheet or film	<p>Manufacture from a thermoplastic partial salt which is a copolymer of thylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of thylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>or</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>

Ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron## or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product ##The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron## or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product ##The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%
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Chapter 40

Rubber and articles thereof

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials or any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
4012	<p>Retreaded or used pneumatic tyres or rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber:</p> <ul style="list-style-type: none">• Retreaded pneumatic, solid or cushion tyres or rubber• Other	<p>Retreading of used tyres</p> <p>Manufacture from materials of any heading, except those of headings 4011 and 4012</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>

Chapter 41

Raw hides and skins (other than furskins) and leather

LDC, SBC and EU Rule(s) for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
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4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41, other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91 or Manufacture from materials of any heading, except that of the product

4107, 4112 and 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
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Chapter 42

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

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

Chapter 43

Furskins and artificial fur, manufacturers thereof

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled: <ul style="list-style-type: none"> • Plates, crosses and similar forms • Other 	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302

Chapter 44

Wood and articles of wood, wood charcoal

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU

ex 4407	Wood sawn or chipped lengthwise sliced or peeled, of a thickness exceeding 6mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6mm, planed, sanded or end-jointed	Splicing, planning, sanding or end-jointing
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 4418	<ul style="list-style-type: none"> • Builders' joinery and carpentry of wood • Beadings and mouldings 	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding
ex 4421	Match splints, wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 4409

Chapter 45

Cork and articles of cork

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 46

Manufacturers of straw, of esparto or of other plaiting materials, basketware and wickerwork

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 47

Pulp of wood or of other cellulosic material, recovered (waste and scrap) paper or paperboard.

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 48

Paper and paperboard, articles of paper pulp, of paper or of paperboard.

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 49

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 50

Silk

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	Carding or combing of silk waste

5004, to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting*	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting*
		(*)For mixtures of textile materials see Introductory Note 6	(*)For mixtures of textile materials see Introductory Note 6

5007	Woven fabrics of silk or of silk waste:	Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, 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	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product*
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		(*)For mixtures of textile materials see Introductory Note 6	(*)For mixtures of textile materials see Introductory Note 6
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Chapter 51

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6

5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* (*)For mixtures of textile materials see Introductory Note 6</p>
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Chapter 52

Cotton

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6

5208 to 5212	Woven fabrics of cotton	Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* (*)For mixtures of textile materials see Introductory Note 6
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Chapter 53

Other vegetable textile fibres, paper yarn and woven fabrics of paper yarn.

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5306 to 5308	Yarn of other vegetable fibres, paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning*

5309 to 5311	Woven fabrics of other vegetable textile fibres, woven fabrics of paper yarn	Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* (*)For mixtures of textile materials see Introductory Note 6
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Chapter 54

Man-made filaments

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

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning OR spinning of natural fibres*	Extrusion of man-made fibres accompanied by spinning OR spinning of natural fibres*
		(*)For mixtures of textile materials see Introductory Note 6	(*)For mixtures of textile materials see Introductory Note 6
5407 and 5408	Woven fabrics of man-made filament yarn:	Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, 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	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product
		(*)For mixtures of textile materials see Introductory Note 6	or

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

(*)For mixtures of textile materials see Introductory Note 6

Chapter 55

Man-made staple fibres

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

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning* (*)For mixtures of textile materials see Introductory Note 6

5512 to 5516	Woven fabrics of man-made staple fibres: Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 (*For mixtures of textile materials see Introductory Note 6)	Weaving* or Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* (*For mixtures of textile materials see Introductory Note 6)
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Chapter 56

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

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

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres
or

Flocking accompanied by dyeing or printing*.

(*)For mixtures of textile materials see Textile Note 6.

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5602	Felt, whether or not impregnated, coated, covered or laminated:		

	<ul style="list-style-type: none">• Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, 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 or Fabric formation alone in the case of felt made from natural fibres* (*)For mixtures of textile materials see Introductory Note 6	Extrusion of man-made fibres accompanied by fabric formation, 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 or Fabric formation alone in the case of felt made from natural fibres* (*)For mixtures of textile materials see Introductory Note 6
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	<ul style="list-style-type: none"> • Other 	<p>Extrusion of man-made fibres accompanied by fabric formation or Fabric formation alone in the case of other felt made from natural fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>Extrusion of man-made fibres accompanied by fabric formation or Fabric formation alone in the case of other felt made from natural fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Any non-woven process including needle punching	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered, textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: <ul style="list-style-type: none"> • Rubber thread and cord, textile covered 	Manufacture from rubber thread or cord, not textile covered	Manufacture from rubber thread or cord, not textile covered

	<ul style="list-style-type: none"> • Other 	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn), chenille yarn (including flock chenille yarn), loop wale-yarn</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres</p> <p>or</p> <p>Spinning accompanied with flocking</p> <p>or</p> <p>Flocking accompanied by dyeing*</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres</p> <p>or</p> <p>Spinning accompanied with flocking</p> <p>or</p> <p>Flocking accompanied by dyeing*</p>

		(*)For mixtures of textile materials see Introductory Note 6	(*)For mixtures of textile materials see Introductory Note 6
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Chapter 57

Carpets and other textile floor coverings

LDC, SBC and EU Rule for all products of this chapter:

Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn in each case by weaving

or

Manufacture from coir yarn or sisal yarn or jute yarn

or

Flocking accompanied by dyeing or by printing

or

Tufting accompanied by dyeing or printing

Extrusion of man-made fibres accompanied by non-woven techniques including needle punching*

However:

- Polypropylene filament of heading 5402
- Polypropylene filaments of heading 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 that their total value does not exceed 40% of the ex-works price of the product.

Jute fabric may be used as a backing.

Chapter 58

Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery.

LDC, SBC and EU Rule for all products of this chapter:

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

Heading	Goods	Rule (a) LDCs	Rule (b) SBCs and EU
Ex Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	Weaving* or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, 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 (*)For mixtures of textile materials see Introductory Note 6	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by dyeing or by printing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* (*)For mixtures of textile materials see Introductory Note 6

5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all 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 'materials' means any non-originating material unless otherwise indicated.

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or printing	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or printing

5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none">• Containing not more than 90% by weight of textile materials• Other	<p>Weaving</p> <p>Extrusion of man-made fibres accompanied by weaving</p>	<p>Weaving</p> <p>Extrusion of man-made fibres accompanied by weaving</p>
5903	<p>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p>Weaving accompanied by dyeing or coating</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Weaving accompanied by dyeing or coating</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>

5904	Linoleum, whether or not cut to shape, floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating* (*)For mixtures of textile materials see Introductory Note 6	Weaving accompanied by dyeing or by coating* (*)For mixtures of textile materials see Introductory Note 6
5905	Textile wall coverings: • Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating	Weaving accompanied by dyeing or by coating
	• Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance)	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising,

		<p>processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> • Knitted or crocheted fabrics 	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by</p>	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by</p>

		<p>knitting*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>	<p>knitting*</p> <p>(*)For mixtures of textile materials see Introductory Note 6</p>
	<ul style="list-style-type: none"> • Other fabrics made of synthetic filament yarn, containing more than 90% of weight of textile materials 	<p>Extrusion of man-made fibres accompanied by weaving</p>	<p>Extrusion of man-made fibres accompanied by weaving</p>
	<ul style="list-style-type: none"> • Other 	<p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by weaving</p>	<p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by weaving</p>
5907	<p>Textile fabrics otherwise impregnated, coated or covered, painted canvas being theatrical scenery, studio back cloths or the like</p>	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching,</p>	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring,</p>

		mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like, incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		
	<ul style="list-style-type: none"> • Incandescent gas mantles, impregnated 	Manufacture from tubular knitted gas mantle fabric	Manufacture from tubular knitted gas mantle fabric
	<ul style="list-style-type: none"> • Other 	Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	<ul style="list-style-type: none"> • Polishing discs or rings other than felt of heading 5911 	Weaving	Weaving

	<ul style="list-style-type: none">• Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Weaving* (*)For mixtures of textile materials see Introductory Note 6	Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving or Weaving accompanied by dyeing or coating Only the following fibres may be used: Coir yarn Yarn of polytetrafluoroethylene# Yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin Yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, Monofil of polytetraflouoroethylene# Yarn of synthetic textile fibres of poly(p-phenyl-
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		<p>ene terephthalamide),</p> <p>Glass fibre yarn , coated with phenol resin and gimped with acrylic yarn#</p> <p>Copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclo- hexa- nediethanol and isophthalic acid</p> <p>(#)The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery</p>	
	<ul style="list-style-type: none">• Other	<p>Extrusion of man-made filament yarn, spinning of natural or man-made staple fibres, accompanied by weaving*</p> <p>or</p> <p>Weaving accompanied by dyeing or coating</p> <p>(*) For mixtures of textile materials see Introductory Note 6</p>	<p>Extrusion of man-made filament yarn, spinning of natural or man-made staple fibres, accompanied by weaving*</p> <p>or</p> <p>Weaving accompanied by dyeing or coating</p> <p>(*) For mixtures of textile materials see Introductory Note 6</p>

Chapter 60

Knitted or crocheted fabrics

LDC, SBC and EU Rule for all products of this chapter.

Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting.

or

Knitting accompanied by dyeing or by flocking or by coating

or

Flocking accompanied by dyeing or by printing

or

Dyeing of yarn of natural fibres accompanied by knitting

or

Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product.

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

Chapter 61

Articles of apparel and clothing accessories or crocheted.

LDC, SBC and EU Rule for all products of this chapter.

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

Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Obtained by sewing together or otherwise assembling , two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	Knitting and making-up (including cutting)* + (*) For mixtures of textile materials see Introductory Note 6 (+) See Introductory Note 7

Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)* (*) For mixtures of textile materials see Introductory Note 6	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)* (*) For mixtures of textile materials see Introductory Note 6
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Chapter 62

Articles of apparel and clothing accessories not knitted or crocheted.

LDC, SBC and EU 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 (a) LDCs	Origin Rule (b) SBCs and EU
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Manufacture from fabric	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* + (*) For mixtures of textile materials see Introductory Note 6 (+)See Introductory Note 7
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Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU

ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's girls' and babies' clothing and clothing accessories for babies, embroidered	Chapter rule applies	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+ (+) See Introductory Note 7
ex6210 and ex6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Chapter rule applies	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)+ (+) See introductory Note 7

<p>6213 and 6214</p> <ul style="list-style-type: none"> • Embroidered 	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like</p> <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+ or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* + (*) For mixtures of textile materials see Introductory Note 6 (+) See Introductory Note 7</p>	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex- works price of the product+</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* +</p> <p>(*) For mixtures of textile materials see Introductory Note 6</p> <p>(+) See Introductory Note 7</p>
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	<ul style="list-style-type: none">• Other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* + (*) For mixtures of textile materials see Introductory Note 6 (+)See Introductory Note 7	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product* + (*) For mixtures of textile materials see Introductory Note 6 (+)See Introductory Note 7
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6217	<p>Other made up clothing accessories, parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> • Embroidered 	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+</p> <p>(+)See Introductory Note 7</p>	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+</p> <p>(+)See Introductory Note 7</p>
	<ul style="list-style-type: none"> • Fire resistant equipment of fabric covered with foil of aluminized polyester 	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)+</p> <p>(+)See Introductory Note 7</p>	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)+</p> <p>(+)See Introductory Note 7</p>

	<ul style="list-style-type: none"> • Interlinings for collar and cuffs, cut out 	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	<ul style="list-style-type: none"> • Other 	Chapter rule applies	Weaving accompanied by making-up (including cutting)+ (+)See Introductory Note 7

Chapter 63

Other made-up textile articles, sets, worn clothing and worn textile articles, rags.

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
6301 to 6304	Blankets, travelling rugs, bed linen etc., curtains etc., other furnishing articles		

	<ul style="list-style-type: none">• Of felt, of non-wovens	Any non-woven process including needle punching accompanied by making-up (including cutting)	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting)* (*) For mixtures of textile materials see Introductory Note 6
	<ul style="list-style-type: none">• Other:		

	<ul style="list-style-type: none">• Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+ / (+)See Introductory Note 7 / For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (Cut out or knitted directly to shape) see Introductory note 7	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product+ / (+)See Introductory Note 7 / For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (Cut out or knitted directly to shape) see Introductory note 7
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	<ul style="list-style-type: none"> • Other 	Weaving or knitting accompanied by making-up (including cutting)	Weaving or knitting accompanied by making-up (including cutting)
6305	Sacks and bags, of a kind used for the packing of goods	Weaving or knitting and making-up (including cutting)* (*) For mixtures of textile materials see Introductory Note 6	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting)* (*) For mixtures of textile materials see Introductory Note 6
6306	Tarpaulins, awnings and sunblinds, tents, sails for boats, sailboards or landcraft, camping goods:		
	<ul style="list-style-type: none"> • Of non-wovens 	Any non-woven process including needle punching accompanied by making up (including cutting)	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching

	<ul style="list-style-type: none"> • Other 	<p>Weaving accompanied by making-up (including cutting)* +</p> <p>(*) For mixtures of textile materials see Introductory Note 6</p> <p>(+) See Introductory Note 7</p> <p>or</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)</p>	<p>Weaving accompanied by making-up (including cutting)* +</p> <p>(*) For mixtures of textile materials see Introductory Note 6</p> <p>(+) See Introductory Note 7</p> <p>or</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)</p>
6307	Other made up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However , non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set	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 that their total value does not exceed 15% of the ex-works price of the set
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Chapter 64

Footwear, gaiters and the like, parts of such articles

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

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

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles, removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof)	Manufacture from materials of any heading, except that of the product

Chapter 65

Headgear and parts thereof

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

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

Chapter 66

Umbrella, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

LDC, SBC and EU Rules for all products of this chapter:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 67

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

LDC, SBC and EU Rule for all products of this chapter.

Manufacture from materials of any heading, except 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.

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
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

LDC, SBC and EU Rules for all products of this chapter:

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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

Chapter 70

Glass and glassware

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, <ul style="list-style-type: none">• Glass plate substrate coated with dielectric thin film, and of a semi-conductor grade in accordance with SEMII (Semi conductor Equipment and Materials Institute Incorporated) standards	Manufacture from non-coated glass plate substrate of heading 7006
	• Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass, stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product

7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total 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 total value of the hand-blown glassware used 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.

LDC, SBC and EU Rules for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
7106, 7108 and 7110	Precious Metals:	
	<ul style="list-style-type: none">• Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 or 7110 or electrolytic, thermal or chemical separation of precious metals of headings 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of headings 7106, 7108 or 7110 with each other or with base metals
	<ul style="list-style-type: none">• 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
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

7117	Imitation jewellery	Manufacture from materials of any heading, except 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
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Chapter 72

Iron and steel

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of headings 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of non-alloy steel	Manufacture from semi-finished materials of heading 7207

7218 91 and 7218 99 7219 to 7222	Semi-finished products Flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10 Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90 7225 to 7228	Semi-finished products 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 materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10 Manufacture from ingots or other primary forms or semi-finished materials of headings 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224

Chapter 73

Articles of iron and steel

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU

Ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers(cross-ties), fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product

7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except 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

Chapter 74

Copper and articles thereof

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading

Chapter 75

Nickel and articles thereof

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

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

Chapter 76

Aluminium and articles thereof

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	Manufacture from materials of any heading, except that of the product and heading 7606

Chapter 77

Not presently in use

Chapter 78

Lead and articles thereof

LDC, SBC and EU Rule for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product.

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

Exceptions

Heading	Goods	Origin Rule LDC, SBC and EU
7801	Unwrought lead:	
	<ul style="list-style-type: none">• Refined lead	Manufacture from materials of any heading
	<ul style="list-style-type: none">• Other	Manufacture from materials from any heading, except that of the product. However , waste and scrap of heading 7802 may not be used

Chapter 79

Zinc and articles thereof

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

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

Chapter 80

Tin and articles thereof

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

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

Chapter 81

Other base metals, cermets, articles thereof

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading.

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

Chapter 82

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

LDC, SBC and EU Rules for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However , tools of headings 8202 to 8205 may be incorporated into the set provided their total value does not exceed 15% of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades thereof	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives, manicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used

8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
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Chapter 83

Miscellaneous articles of base metal

LDC, SBC and EU Rules for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However , other materials of heading 8302 may be used provided their total value does not exceed 20% of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However , other materials of heading 8306 may be used provided their total value does not exceed 30% of the ex-works price of the product

Chapter 84

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

LDC, SBC and EU Rules for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 (a) LDCs	Origin Rule (b) SBCs and EU
8401	Nuclear reactors, fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8427	Fork-lift trucks, other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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.

LDC, SBC and EU Rule(s) for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 (a) LDCs	Origin Rule (b) SBCs and EU

8501, 8502	Electric motors and generators, Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8519	Sound recording and sound reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8523	Discs, Tapes, solid-state non-volatile storage devices, 'Smart Cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus, television cameras, digital cameras and other video camera recorders	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8528	Monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8529 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, connectors for optical fibres, optical fibre bundles or cables, boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	Manufacture from materials of any heading, except that of the product and of heading 8538 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product and of heading 8538 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

ex8542 31, ex 8542 32, ex8542 33 and ex8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors, optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546, electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8548	Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electrical accumulators, electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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Chapter 86

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

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 87

Vehicles other than railway or tramway rolling stock and parts and accessories thereof.

LDC, SBC and EU Rules for all products of this chapter apart from those exceptions listed below:

Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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

Exceptions

Heading	Goods	Origin Rule (a) LDCs	Origin Rule (b) SBCs and EU
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, side-cars	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 88

Aircraft, spacecraft and parts thereof

LDC, SBC and EU Rule(s) for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU

Ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading 8804 or Manufacture in which the value of all the materials used does not exceed 70% of the ex works price of the product
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Chapter 89

Ships, boats and floating structures

LDC, SBC and EU Rule for all products of this chapter.

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 90

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

LDC, SBC and EU Rule(s) for all products of this chapter apart from those exceptions listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 (a) LDCs	Origin Rule (b) SBCs and EU

9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Chapter 91

Clocks and watches and parts thereof

LDC, SBC and EU 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 70% of the ex-works price.

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

Chapter 92

Musical instruments: parts and accessories of such articles

LDC, SBC and EU Rule for all products of this chapter:

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

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

Chapter 93

Arms and ammunition, parts and accessories thereof

LDC, SBC and EU 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 'material' means any non-originating material unless otherwise indicated.

Chapter 94

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

LDC, SBC and EU Rule(s) for all products of this chapter apart from those listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

Chapter 95

Toys, games and sports requisites, parts and accessories thereof

LDC, SBC and EU Rules for all products of this chapter apart from those listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC and SBC

Ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly shaped blocks for making golf clubs heads may be used
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Chapter 96

Miscellaneous manufactured articles

LDC, SBC and EU Rule for all products of this chapter apart from those listed below:

Manufacture from materials of any heading, except that of the product

or

Manufacture in which the value of all the materials used does not exceed 70% 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 LDC, SBC and EU
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9601 and 9602	<p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included, worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin</p>	Manufacture from materials from any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters, prepared knots and tufts for broom or brush making, paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	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
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks	Manufacture from materials of any heading, except that of the product and In which the value of all the materials used does not exceed 70% of the ex-works price of the product
9608	Ball-point pens, felt-tipped pens and other porous-tipped pens and markers, fountain pens, stylographic pens and other pens, duplicating stylos, propelling or sliding pencils, pen-holders, pencil-holders and similar holders, parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges, ink-pads, whether or not inked, with or without boxes	Manufacture from materials of any heading except that of the product, and the value of the materials used does not exceed 70% of the ex-works price of the product

9613 20	Pocket lighters, gas fuelled, refillable	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
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading

Chapter 97

Works of art, collectors' pieces and antiques.

LDC, SBC and EU Rule for all products of this chapter:

Manufacture from materials of any heading, except that of the product.

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

Appendix E

Materials excluded from regional cumulation

Appendix F

List of minimal processes

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

1 The following operations are insufficient working or processing to confer the status of originating products:

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

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

2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

3. All The operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Appendix G

Suppliers' declaration for products having preferential origin status

The suppliers' declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Declaration

I, the undersigned, declare that the goods listed on this document.....(1)
originate in.....(2) and satisfy the rules of origin governing preferential trade with.....(3):

I declare that (4):

- * Cumulation applied with.....(name of the country/countries)
 - * No cumulation applied
- (* Delete as appropriate)

I undertake to make available to the Customs authorities any further supporting documents they require:

-(5)
-(6)
-(7)

How do I complete the declaration?

(1) If only some of the goods listed on the document are concerned, they shall be clearly indicated or marked and this marking entered in the declaration as follows:

'..... listed on this invoice and marked originate in'.

(2) The Community, country, group of countries or territory, from which the goods originate.

(3) Country, group of countries or territory concerned.

(4) To be completed only where goods are being exported to a country in the Pan-Euro-Med zone under the system of Pan-Euro-Med cumulation origin.

(5) Place and date.

(6) Name and position in the company.

(7) Signature.

Appendix H

Long-term suppliers' declaration for products having preferential origin status.

The suppliers' declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

I, the undersigned, declare that the goods described below:

- (1)

..... (2)

which are regularly supplied to(3), originate in.....(4) and satisfy the rules of origin governing preferential trade with.....(5).

I declare that (6):

* Cumulation applied with(name of the country/countries)

* No cumulation applied

(* Delete as appropriate)

This declaration is valid for all further shipments of these products dispatched from:
..... to(7).

I undertake to inform.....(3) immediately if this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

.....(8)

.....(9)

.....(10)

How do I complete the declaration?

(1) Description.

(2) Commercial designation as used on the invoices, e.g. model No.

(3) Name of company to which goods are supplied.

(4) The Community, country, group of countries or territory, from which the goods originate.

(5) Country, group of countries or territory concerned.

(6) To be completed only where goods are being exported to a country in the Pan-Euro-Med zone under the system of Pan-Euro-Med cumulation origin.

(7) Give the dates. The period shall not exceed 12 months.

Appendix I

Suppliers' declaration (SD) for goods not having preferential origin status

16.1 Suppliers' declaration

Make sure you have read and understood the details in the table below **before** you sign this declaration.

I, the undersigned, declare that the goods listed on this invoice

(1) (2)

.....were produced in.....and incorporate the following components or materials which do not have Community origin for preferential trade:

(3) (4) (5)

.....
.....
.....

(6)

.....
I undertake to make available to the customs authorities if required, evidence in support of this suppliers' declaration.

(7) (8)

.....
.....
.....
.....
.....
.....
.....

(9)

.....

(10)

How do I complete the suppliers declaration (SD)?

You can use the wording shown for goods not having preferential origin status. Insert the details shown in the table at the corresponding number on the declaration.

Number	Details
1.	Number and date of invoice. If only some of the goods on the invoice are covered by the SD, mark them clearly and refer to this marking on the SD.
2.	'The Community', name of Member State.

3.	Description(s) of goods in sufficient detail to allow tariff classification to be determined.
4.	Customs value(s) if required.
5.	Country of origin if required. This should be either a preferential origin (see paragraph 1.4 or 'third country' as appropriate.
6.	If appropriate, the statement 'and have undergone the following processing in the 'Community...' with a description of the processing carried out. The name of the Member State may be used in place of 'the Community'.
7.	Place and date of signature.
8.	Name of company in capital letters.
9.	Signature.
10.	Name of signatory in capital letters and function in company.

Appendix J

Long term suppliers' declaration (SD) for goods not having preferential origin status.

Suppliers' declaration

Make sure you have read and understood the details in the table below **before** you sign this Declaration.

I, the undersigned, declare that the goods described below

.....(1)

.....(2)

.....(3)

were produced in.....(4)

and incorporate the following components or materials which do not have Community origin for preferential trade.....(5)

.....(6)

.....(7)

.....(8)

This suppliers declaration is valid for all further supplies of these produced/
despatched from..... to(9)

I undertake to inform.....(3)

immediately if this suppliers' declaration is no longer valid.

I undertake to make available to the customs authorities, if required, evidence in
support of this suppliers' declaration.

.....(10)

.....(11)

.....(12)

How do I complete the suppliers' declaration?

Use the wording as for the long-term supplier's declaration covering non-originating goods. Insert the details shown in the table at the corresponding number on the Declaration.

Number	Details
1.	Description of goods.
2.	Commercial designation, for example, model number or type, as used on the invoice.
3.	Name of company being supplied.
4.	'The Community', name of Member State.
5.	Description(s) of the goods in sufficient detail to allow tariff classification to be determined.
6.	Customs value(s) if required.

7.	Country of origin if required. This should be either a preferential origin (see paragraph 1.4) or 'third country' as appropriate.
8.	If appropriate, the statement, 'and have undergone the following processing in the Community' with a description of the processing carried out. The name of the Member State may be used in place of 'the Community'.
9.	Dates (period of validity for suppliers declaration should not exceed 12 months).
10.	Place and date of signature.
11.	Name of signatory in capital letters, function in company and name and address of company.
12.	Signature.

Appendix K

Invoice declaration

The numbers on the table below correspond to the numbers shown on the Invoice Declaration. You should read the information in this table before completing it

Number	Details
1.	When an exporter is approved, then the approval number should be entered in this space. If an exporter who is not approved makes the declaration, then the words in brackets should be omitted or the space left blank.
2.	If the products originate in whole or in part in Ceuta or Melilla, the symbol CM must be entered here.
3.	These particulars may be omitted if the information is contained in the document itself.

4.	If the exporter is approved and a signatory is not required, then no name is needed.
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Important: the notes do not have to be reproduced on the invoice.

(a) Approved Exporters - No value limit

(b) Other Exporters - Up to £5700

'The exporter of the products covered by this document (customs authorisation No.....) (1), declares that, except where otherwise clearly indicated, these products are of preferential origin (2) according to the rules of origin of the Generalised System of Preferences of the European Community.

.....
(Place and date) (3)

.....
(Signature of the exporter. The name of the signatory must be indicated in clear script) (4)

EUR1

(a) Insert 'GSP Beneficiary Country' in box 2.

(b) Insert name of actual country of destination in box 5.

Appendix L

Note: the Registered Exporter System is the main change that will enter into force on 1 January 2017 (See Part B). Procedures for registering exporters will not commence until 2016

APPLICATION TO BECOME A REGISTERED EXPORTER	
1. Exporter's name, full address and country (Non Confidential)	
2. Contact details including phone and fax number as well as e-mail address where available (Confidential)	
3. Description of your activities, specifying whether your main activity is producing or trading (Non Confidential) and, where applicable, industrial process (Confidential).	
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System four-digit headings (or chapters where goods traded fall within more than twenty Harmonised System headings).	
5. Undertaking by exporter The undersigned hereby declares that the above details are correct and: <ul style="list-style-type: none">- certifies not to have had a previous registration withdrawn and, should this be the case, certifies to have remedied the situation which led to such withdrawal,- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences,- undertakes to maintain appropriate commercial accounting records for	

production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the date of making out of the statement on origin,

- undertakes to accept any control on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey,
- undertakes to request his removal from the record of registered exporters should he no longer meet the conditions for exporting any goods under the scheme or no longer intend to export such goods.

Place, date and signature of authorised signatory, designation and/or title

6. Prior specific and informed consent of exporter to the publication of his/her personal data on the internet

The undersigned is hereby informed that the information supplied may be stored on a database of the European Commission and that the particulars may be disclosed to the public via the internet, with the exception of the information which is marked in this application as confidential. He accepts the publication and disclosure of this information via the internet. The undersigned may withdraw his consent to the publication of this information via the internet by sending [electronic mail, fax, written correspondence] to the following address:

Place, date and signature of authorised signatory, designation and/or title

7. Box for official use by governmental authority

The applicant is registered under the following number:

Registered Number: _____

Date of registration _____

Period of validity from _____

Signature and stamp _____

8. Part B – changes to documentary requirements which will apply from 1 January 2017

This part provides advance information in respect of changes to the documentary requirements which will apply from 1 January 2017 to exports from the EU into the GSP bilateral cumulation arrangements (see 2.4.1), and to exports from most, if not all, of the GSP beneficiary countries.

There is still a lot of work to be done on areas such as the content of the Commissions Central Database of Registered Exporters, and on the procedures in the UK for the registration of exporters.

This Notice will therefore be updated with further information on these matters as soon as it becomes available.

Summary of main changes

- **Replacement** of GSP Forms A, EUR1 Certificates and Invoice Declarations (for exports from the EU under the bilateral cumulation arrangements), with statements of origin issued by registered exporters on documents which can be transmitted electronically – the Registered Exporter (REX) System
- **Use** of commercial documents for the statement of origin – The statement of origin issued by the registered exporter will be able to be inserted on a commercial document such as an invoice delivery note or packing list, which can be transmitted and stored electronically. Importers should always be able to obtain the required statement and have it available for presentation if necessary, at the time of release of the goods to free circulation and should no longer have to provide security for the full rate of duty payable because the required proof of origin is not available at the time preference is claimed.

- **A simple** light touch registration process which will also apply to the UK companies who wish to export materials, components and parts to GSP beneficiary countries under the bilateral cumulation arrangements. It will involve the completion of a simple form (See Appendix L) which will be sent to HMRC who will issue the necessary registration number. The registration process will not involve approval or authorisation – the main aim being to identify who is exporting under the GSP and the goods they are exporting.
- **A database** of Registered Exporters – The European Commission will maintain a central database of exporters registered to export under the GSP – it will be available for consultation by the public via the internet – and UK companies importing under the GSP will be required to consult it prior to importation, to confirm the registration number of their supplier.

Glossary of terms

Term	Description
Beneficiary Country:	A country or territory listed in Regulation (EC) No 732/2008, the term 'beneficiary country' shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).
Chapters and Headings:	The chapters and headings (four figure codes) used in the HMRC Integrated Tariff of the UK
Classified:	This refers to the classification of a product or material under a particular tariff heading
Consignment:	means products which are either: <ul style="list-style-type: none">• sent simultaneously from one exporter to one consignee, or• covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.
EU:	European Union

Exporter:	A person exporting the goods to the European Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities.
Extended Cumulation:	A system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country.
Ex-works Price:	<p>The price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.</p> <p>Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.</p>
Goods:	Both materials and products.
GSP:	General System of Preference.
LDDC:	Least Developed Countries.
Manufacture:	Any kind of working or processing including assembly or specific operations.
Material:	Any ingredient, raw material, component or part, etc. used in the manufacture of

	the product.
Maximum content of non-originating materials:	means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading.
Net Weight:	The weight of the goods themselves without packing materials and packing containers of any kind.
Originating products:	Goods which satisfy the rules of origin.
Product:	The product being manufactured, even if it is intended for later use in another manufacturing operation.
Regional Cumulation:	A system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there.
Registered Exporter:	An exporter who is registered with the competent authorities of the beneficiary country concerned for the purpose of making out statements on origin for the purpose of exporting under the scheme.
SBC:	Standard GSP Beneficiary Countries.
Statement on Origin:	A statement made out by the exporter indicating that the products covered by it comply with the rules of origin of the scheme, for the purpose of allowing either the person declaring the goods for release for free circulation in the European Union to claim the benefit of preferential tariff treatment or the

	economic operator in a beneficiary country importing materials for further processing in the context of cumulation rules to prove the originating status of such goods.
Value:	The customs value at the time of importation of the non-originating materials used or, if this is not known or cannot be ascertained, the first ascertainable price paid for the materials. This definition of value is also to be used where the value of any originating materials used 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:

HMRC Excise, Customs, Stamps & Money
Customs Duty Liability Team
10th Floor South East
Alexander House
21, Victoria Avenue
Southend-on-Sea
SS99 1AA

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline Tel 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

HMRC 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 HMRC 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.