

APPENDIX 1 TO ANNEX IV – PRODUCT SPECIFIC RULES

SECTION I

INTRODUCTORY NOTES

1. The first column of the List set out in Section II contains chapters, headings or subheadings, and the second column sets out a description of the products. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an ‘*ex*’, the rules in column 3 or 4 apply only to the part of that chapter or heading as described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, the rule set out in column 3 applies.
2. Pursuant to subparagraph (1) (b) of Article 2 of Annex IV, the product-specific rules may be fulfilled by operations in different factories, provided the working or processing takes place within a Party and fulfils the requirements of this Appendix.
3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product-specific rule in the List specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product-specific rule in the List specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product-specific rule excludes materials classified in certain chapters, headings, or subheadings of the Harmonized System, those materials must be originating for the products to qualify as originating.
7. Where a rule uses the expression “Manufacture from materials of any heading”, materials of any heading, even materials of the same description and heading as the product, may be used, subject to any specific limitations which may also be contained in the rule. This note applies *mutatis mutandis* to the expression “Manufacture from materials of any subheading”.
8. The products mentioned in the List may not all be covered by the Agreement. Other parts of the Agreement such as Annex I, or the bilateral Agreement on Agriculture concluded between Hong Kong, China and the respective EFTA State must be consulted in order to determine whether preferential access may be granted for a given product imported from a Party to another.

9.1 For the purposes of heading *ex* 34.03, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all 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; and
- (i) isomerisation.

9.2 For the purpose of heading *ex* 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining sulphur content as a result of mixing products with different sulphur contents, as well as any combination of these operations or like operations, do not confer origin.

SECTION II

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

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|--|-----------|
| (1) | (2) | (3) | or (4) |
| Chapter 1 | Live animals | All animals of chapter 1 must be wholly obtained | |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all materials of chapters 1 and 2 used are wholly obtained | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all materials of chapter 3 used are wholly obtained | |
| ex chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all materials of chapter 4 used are wholly obtained | |
| 04.03 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: - all materials of chapter 4 used are wholly obtained, - all fruit juice (except that of pineapple, lime or grapefruit) of heading 20.09 used is originating | |
| ex chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all materials of chapter 5 used are wholly obtained | |
| ex 05.02 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all materials of chapter 6 used are wholly obtained | |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all materials of chapter 7 used are wholly obtained | |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which all fruit and nuts used are wholly obtained | |
| ex chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all materials of chapter 9 used are wholly obtained | |
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading | |
| 09.02 | Tea, whether or not flavoured | Manufacture from materials of any heading | |
| ex 09.10 | Mixtures of spices | Manufacture from materials of any heading | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 10 | Cereals | Manufacture in which all materials of chapter 10 used are wholly obtained | |
| ex chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all cereals, edible vegetables, roots and tubers of heading 07.14 or fruit used are wholly obtained | |
| ex 11.06 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 07.08 | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all materials of chapter 12 used are wholly obtained | |
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of all materials of heading 13.01 used does not exceed 50 % of the ex-works price of the product | |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other | Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all materials of chapter 14 used are wholly obtained | |
| ex chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product | |
| 15.01 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03: - Fats from bones or waste - Other | Manufacture from materials of any heading, except those of heading 02.03, 02.06 or 02.07 or bones of heading 05.06 Manufacture from meat or edible offal of swine of heading 02.03 or 02.06 or of meat and edible offal of poultry of heading 02.07 | |
| 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03 - Fats from bones or waste | Manufacture from materials of any heading, except those of heading 02.01, 02.02, 02.04 or 02.06 or bones of heading 05.06 | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|----------------|--|--|------------------------------------|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture in which all materials of chapter 2 used are wholly obtained | |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other | Manufacture from materials of any heading, including other materials of heading 15.04 Manufacture in which all materials of chapters 2 and 3 used are wholly obtained | |
| ex 15.05 | Refined lanolin | Manufacture from crude wool grease of heading 15.05 | |
| 15.06 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other | Manufacture from materials of any heading, including other materials of heading 15.06 Manufacture in which all materials of chapter 2 used are wholly obtained | |
| 15.07 to 15.14 | Vegetable oils and their fractions: - Soya-bean, ground-nut, palm, copra, palm kernel and babassu oil, other than for the manufacture of foodstuffs for human consumption - Solid fractions - Other | Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 15.07 to 15.14 Manufacture in which all vegetable materials used are wholly obtained | |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | Manufacture from materials of any heading, except that of the product | Manufacture by refining crude oils |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which: - all materials of chapter 2 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16 | Manufacture in which: - all materials of chapters 2 and 4 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, materials of headings 15.07, 15.08, 15.11 and 15.13 may be used | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from animals of chapter 1, and/or - in which all materials of chapter 3 used are wholly obtained | |
| ex chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product | |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other | Manufacture from materials of any heading, including other materials of heading 17.02 Manufacture in which all materials used are originating | |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product | |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture from materials of any heading, except that of the product | |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other | Manufacture from cereals of chapter 10 Manufacture from materials of any heading, except that of the product | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | Manufacture from materials of any other chapter | |
| 19.03 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading, except potato starch of heading 11.08 | |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | Manufacture: - from materials of any heading, except those of heading 18.06, - in which all cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained | |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except those of chapter 11 | Manufacture from materials of any other chapter |
| ex chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all fruit, nuts or vegetables used are wholly obtained | |
| ex 20.01 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product | |
| ex 20.04 and ex 20.05 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product | |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product | |
| ex 20.08 | - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which the value of all originating nuts and oil seeds of headings 08.01, 08.02 and 12.02 to 12.07 used exceeds 60 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product | Manufacture from materials of any other chapter |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product | |
| ex chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product | |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture: - from materials of any heading, except that of the product, and - in which all chicory used is wholly obtained | |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and 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 | |
| ex 21.04 | Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 20.02 to 20.05 | |
| 21.06 | Food preparations not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | |
| ex chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture: - from materials of any heading, except that of the product, and - in which all grapes or materials derived from grapes used are wholly obtained | |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 | Manufacture: - from materials of any heading, except that of the product, and - in which all fruit juice used (except that of pineapple, lime or grapefruit) is originating | |

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|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture: - from materials of any heading, except heading 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume | |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture: - from materials of any heading, except heading 22.07 or 22.08, and - in which all grapes or materials derived from grapes used are wholly obtained or, if all other materials used are already originating, arrack may be used up to a limit of 5% by volume | |
| ex chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 23.01 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all materials of chapters 2 and 3 used are wholly obtained | |
| ex 23.03 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all maize used is wholly obtained | |
| ex 23.06 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all olives used are wholly obtained | |
| 23.09 | Preparations of a kind used in animal feeding | Manufacture in which: - all cereals, sugar or molasses, meat or milk used are originating, and - all materials of chapter 3 used are wholly obtained | |
| ex chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all materials of chapter 24 used are wholly obtained | |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any other heading, except from heading 24.03 | |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences | Manufacture from materials of any other heading | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 25.15 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 29 | Organic chemicals; | Manufacture from materials of any heading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 30 ex 30.02 | Pharmaceutical products; except for: Modified immunological products whether or not obtained by means of biotechnological processes | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 31 | Fertilizers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 34.03 | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all 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 | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 34.04 | Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | 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 50 % of the ex-works price of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| 35.05 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches | Manufacture from materials of any heading, including other materials of heading 35.05 | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 37 | Photographic or cinematographic goods; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: | | |

¹ For the special conditions relating to "specific processes", see Introductory Notes 9.

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| | - Instant print film for colour photography, in packs | Manufacture from materials of any heading, except those of headings 37.01 and 37.02. However, materials of heading 37.02 may be used, provided that their total value does not exceed 30% of the ex-works price of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| | - Other | Manufacture from materials of any heading, except those of headings 37.01 and 37.02. However, materials of headings 37.01 and 37.02 may be used, provided that their total value does not exceed 20% of the ex-works price of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 38.23 | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 39 | Plastics and articles thereof, except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 39.07 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | 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 50 % of the ex-works price of the product ² | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| | - Polyester | Manufacture in which the value of all materials of chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A) | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 40.12 | Retreaded or used pneumatic tyres of rubber | Manufacture from materials of any other heading, except that of heading 40.11 | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 40.17 | Articles of hard rubber | Manufacture from hard rubber | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

² In the case of the products composed of materials classified within both headings 39.01 to 39.06, on the one hand, and within headings 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| ex chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| 41.04 to 41.06 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Retanning of tanned leather; or Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 43 | Furskins and artificial fur; manufactures thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 44 | Wood and articles of wood; wood charcoal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 45 | Cork and articles of cork | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 50 | Silk | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 52 | Cotton | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 55 | Man-made staple fibres | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 57 | Carpets and other textile floor coverings | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from materials of any subheading | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 64 | Footwear, gaiters and the like; parts of such articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 70 | Glass and glassware | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 70 % of the ex-works price of the product |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form | Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals | |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form | Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals | |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form | Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals | |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal | Manufacture from materials of any heading, except that of the product | |
| 71.17 | Imitation jewellery | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 72 | Iron and steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 73 | Articles of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 74 | Copper and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 76 | Aluminium and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 77 | Reserved for possible future use in the HS | | |
| Chapter 78 | Lead and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 79 | Zinc and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 82.06 | Tools of two or more of the headings 82.02 to 82.05, put up in sets 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, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % of the ex-works price of the set | |
| Chapter 83 | Miscellaneous articles of base metal | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | Manufacture from materials of any subheading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any subheading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex 85.42 | Monolithic integrated circuits | Manufacture from materials of any subheading, except that of the product or 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 contracting Party | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| 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 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |

| HS Heading | Description of Product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all materials used does not exceed 40 % of the ex-works price of the product | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product | |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| ex chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |
| 96.05 | 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, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % of the ex-works price of the set | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product |