



**AGREED LIST OF WORKING AND PROCESSING
REQUIRED TO BE CARRIED OUT LEADING TO A
CHANGE IN TARIFF HEADING FOR THE
APPLICATION OF RULE 2.1(b) (iii) OF THE COMESA
PROTOCOL ON RULES OF ORIGIN**

***Adopted by Council at its 23rd Meeting held from 17th to 19th May 2007
at Kenyatta International Conference Centre, Nairobi, Kenya***

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**SECTION I: CHAPTERS AND HEADINGS ON WHICH THERE ARE AGREED
WORKINGS AND PROCESSINGS**

**SECTION II: CHAPTERS AND HEADINGS WITH OUTSTANDING / BRACKETED
WORKINGS AND PROCESSINGS**

SECTION I: CHAPTERS AND HEADINGS ON WHICH THERE ARE AGREED WORKINGS AND PROCESSINGS

PART I - Notes

Introductory notes to the list in Part II regarding working and processing carried out on non- originating materials that confers origin.

Note 1

The list in Part II sets forth the workings and processes for determining the country of origin of a good under Rule 2(1)(b)(iii) of the Protocol on Rules of Origin for Products to be traded between member States of the Common Market for Eastern and Southern Africa (hereinafter referred to as the Protocol). These workings and processes shall be subject to review by the Council of Ministers.

Note 2

For the purposes of Part II:

- (a) “non-originating materials” means materials imported from outside the Common Market for Eastern and Southern Africa;
- (b) “materials” means raw materials, semi-finished products, products, ingredients, parts and components used in the production of goods;
- (c) “manufacture” means any kind of working or processing including assembly or specific operations;
- (d) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) “goods” means both materials and products;
- (f) “HS code” refers to the Chapters and headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- (g) “classified” refers to the classification of a product or material under a particular heading.

Note 3

3.1 Rules of origin that refer to a change in tariff heading, in terms of Rule 2(1)(b)(iii) of the Protocol, apply to non-originating materials only and such change in classification is at the level of the Harmonized Commodity Description and Coding System (hereinafter referred to as the Harmonized System or “HS”) by reason of production, other than by minimal operations or processes defined in Rule 5 of the Protocol.

3.2 For purposes of applying Rule 2(1)(b)(iii) of the Protocol, the rules set out in Column C of Part II apply to non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if an originating product is used in the manufacture of another product, the rules set out in Column C applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials, which have been used in its manufacture.

3.3 References to HS code number in Column A in Part II are references as they appear in the Harmonized System, as amended and in force. Classification of goods within the Harmonized System is governed by the General Interpretative Rules and any relative notes to that system. Classification of goods for purposes of the rules of origin is also governed by the General Interpretative Rules and any relative notes to the Harmonized System.

3.4 The first two Columns in Part II describe the product obtained. Column A gives the heading used in the HS and Column B gives the description of goods used in that system for that heading or Chapter. For each entry in Columns A and B, a rule is specified in Column C.

3.5 Where a Chapter number is given in Column A, and the description of goods in Column B is therefore given in general terms, the adjacent rules in Column C apply to all products which, under the HS are classified in headings of the Chapter.

3.6 Where the entry in the first column is preceded by an “ex”, this signifies that the rules in Column C apply only to that part of that heading as described in Column A.

Note 4

4.1 The rules specified in Column C represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status.

4.2 Where a rule in Column C specifies that a product must be manufactured from a particular material, the rule obviously does not prevent the use of other materials, which because of their inherent nature cannot satisfy the rule.

Example 1:

The rule for prepared foods of heading 19.04, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives, which are not products from cereals.

Example 2:

If a rule in Column C says that for a particular textile item, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

However, this does not apply to products, which, although they can be manufactured from the particular materials specified in Column C can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn, that is, the fibre stage.

PART 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

CHAPTER 1

Live Animals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 1	Live animals	All the animals of Chapter 1 must be wholly produced

CHAPTER 2

Meat and edible meat offal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	All the materials of Chapter 3 used must be wholly produced

CHAPTER 4

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which the materials of Chapter 4 used must be wholly produced

CHAPTER 5

Products of animal origin, not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced

CHAPTER 6

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	All the materials of Chapter 6 used must be wholly produced

CHAPTER 7

Edible vegetables and certain roots and tubers

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 7	Edible vegetables and certain roots and tubers	All the materials of Chapter 7 used must be wholly produced

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 8	Edible fruit and nuts; peel of citrus fruit Or melons	Manufacture in which all the fruit and nuts of Chapter 8 used must be wholly produced

CHAPTER 9

Coffee, tea, mate, spices

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials classified in a heading other than that of the product

CHAPTER 10

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 10	Cereals.	Manufacture in which all the materials of Chapter 10 used must be wholly produced

CHAPTER 11

Products of the milling industry; malt; starches; insulin; wheat gluten

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 7
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.03, of sago or of roots or tubers of heading 07.14 or of products of Chapter 8	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter, and from Chapters 7 and 8
11.07	Malt, whether or not roasted	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapter 10
11.08	Starches, insulin	Manufacture from materials classified in a heading other than that of the product, except from materials from other headings of this Chapter and from Chapters 7 and 10

CHAPTER 12

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all the materials of Chapter 13 used must be wholly produced

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly produced

CHAPTER 18

Cocoa and cocoa preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex Chapter 18	Cocoa and cocoa preparations	Manufacture in which all the materials of Chapter 18 used must be wholly produced
18.04	Cocoa butter, fat and oil.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.03
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 18.05

CHAPTER 19

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
19.01	Malt extract; food preparations of flour, 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 Nos. 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.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
19.03	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Manufacture from materials classified in a heading other than that of the product
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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 10

CHAPTER 21

Miscellaneous edible preparations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
21.01	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 classified in a heading other than that of the product, except from materials of headings 09.01 and 09.02
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	Manufacture from materials classified in a heading other than that of the product
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	Manufacture from materials classified in a heading other than that of the product
21.04	Soups and broths and preparations thereof; homogenised composite food preparations.	Manufacture from materials classified in a heading other than that of the product
21.05	Ice cream and other edible ice, whether not containing cocoa.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 22

Beverages, spirits and vinegar

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
A	B	C
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	All the materials used must be wholly produced
22.03	Beer made from malt	Manufacture from materials classified in a heading other than that of the product
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 8 and headings 20.09 and 22.05

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
A	B	C
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	Manufacture from materials classified in a heading other than that of the product
22.06	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 08.06
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 classified in a heading other than that of the product, except from materials from Chapter 17 and headings 22.04, 22.05 and 22.08
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 classified in a heading other than that of the product, except from materials of heading 22.07
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 and 29.15

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials classified in a heading other than that of the product
23.09	Preparations of a kind used in animal feeding.	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 4 and heading 19.01

CHAPTER 24

Tobacco and manufactured tobacco substitutes

HS Code	Description of goods	Working or processing on non-originating materials that confers originating status
A	B	C
24.01	Un-manufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used must be wholly produced
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	Manufacture from Oriental tobacco and from materials classified in a heading other than that of the product, except from materials of heading 24.01

CHAPTER 25

Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 25	Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement	Manufacture from materials classified in a heading other than that of the product
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.06, 25.14 to 25.16, 25.18 and 25.26

CHAPTER 26

Ores, slag and ash

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 26	Ores, Slag and Ash	Manufacture from materials classified in a heading other than that of the product

CHAPTER 27

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

The following Chapter Rule shall apply to products of Chapter 27.

Chemical reaction

A “chemical reaction” shall be taken to be a process (including a biochemical process), which results in a molecule with a new structure by breaking intra molecular bonds and by forming new intra molecular bonds or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Specific processes that confer origin:

Goods of headings 27.07 and 27.10 through 27.13 that have been obtained as a result of a chemical reaction as defined in Note 4.1 or as a result of a physical separation process such as those listed below are deemed to be goods of the country where the reaction or process occurred:

- (a) atmospheric or vacuum distillation;
- (b) redistillation by fractionation process (including extractive distillation);
- (c) cracking;

- (d) catalytic reforming;
- (e) desulphurisation (removal of bound sulphur);
- (f) alkylation (including dehydroalkylation, hydroalkylation);
- (g) hydrogenation;
- (h) extraction by means of selective solvents;
- (i) the process comprising all the operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralization with alkaline agents;
- (j) polymerisation;
- (k) isomerisation;
- (l) deparaffining by a process other than filtering, in respect of products falling within heading 27.10 only;
- (m) in respect of fuel oils, falling within heading ex 27.10, atmospheric distillation, on condition that less than 30% of these products are distilled, by volume, including losses, at 300C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge;
- (o) aromatic production processes;
- (p) dehydrogenation;
- (q) process for production of normal paraffins; and
- (r) sulphur compound sweetening.

Mixing and blending

For the purposes of headings 27.07 and 27.10 to 27.15, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical, chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered origin conferring.

List of simple processes which do not confer origin:

- cleaning
- decantation
- desalination
- water separation
- filtering
- colouring
- marking
- any combinations of these operations

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials classified in a heading other than that of the product
27.02	Lignite, whether or not agglomerated, excluding jet	Manufacture from materials classified in a heading other than that of the product
27.03	Peat (including peat litter), whether or not agglomerated	Manufacture from materials classified in a heading other than that of the product
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Manufacture from materials classified in a heading other than that of the product
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Manufacture from materials classified in a heading other than that of the product
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Manufacture from materials classified in a heading other than that of the product
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	Chapter Rule

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	Manufacture from materials classified in a heading other than that of the product
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture from materials classified in a heading other than that of the product
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Chapter Rule
27.11	Petroleum gases and other gaseous hydrocarbons	Chapter Rule
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Chapter Rule
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Chapter Rule
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Manufacture from materials classified in a heading other than that of the product
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Chapter Rule
27.16	Electrical energy (optional heading)	No Rule

CHAPTER 28

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A		C
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials classified in a heading other than that of the product

CHAPTER 29

Organic chemicals

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 29	Organic chemicals	Manufacture from materials classified in a heading other than that of the product

CHAPTER 30

Pharmaceutical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Manufacture from materials classified in a heading other than that of the product
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packing for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 30.03
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	For goods not impregnated or coated with pharmaceutical substances, manufacture from materials classified in a heading other than that of the product, except from materials of Chapters 60 to 63
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when resulting from putting up for retail sale

CHAPTER 31

Fertiliser

HS Code	Description of Goods	Working or processing carried out on non-originating that confers originating status
A	B	C
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Manufacture from materials classified in a heading other than that of the product
31.02	Mineral or chemical fertilisers, nitrogenous.	Manufacture from materials classified in a heading other than that of the product
31.03	Mineral or chemical fertilisers, phosphatic.	Manufacture from materials classified in a heading other than that of the product
31.04	Mineral or chemical fertilisers, potassic.	Manufacture from materials classified in a heading other than that 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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating materials
A	B	C
Ex-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 classified in a heading other than that of the product
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	Manufacture from materials classified in a heading other than that of the product
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufacture from materials classified in a heading other than that of the product, except when resulting only from putting in tablets, tubes, jars, bottles, pans or in similar forms or packings
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 38.24

CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex-Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials classified in a heading other than that of the product
33.03	Perfumes and toilet waters.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 33.01 and 33.02 when the change in classification results from mere dilution
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	Manufacture from materials classified in a heading other than that of the product, except from materials of all headings of Chapter 54, for dental floss
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 34

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	Manufacture from materials classified in a heading other than that of the product

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials classified in a heading other than that of the product
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 04.07 and 04.08

Chapter 36

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials classified in a heading other than that of the product
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	Manufacture from materials classified in a heading other than that of the product, except when this change results from the liquefaction or putting up for retail sale of products of other headings

CHAPTER 37

Photographic or cinematographic goods

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or 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.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 37.01
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	Manufacture from materials classified in a heading other than that of the product
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	Manufacture from materials classified in a heading other than that of the product
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	Manufacture from materials classified in a heading other than that of the product
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	Manufacture from materials classified in a heading other than that of the product
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	Manufacture from materials classified in a heading other than that of the product, except when the change in tariff classification results from putting up in measured portions or for retail sale of products of other headings

CHAPTER 38

Miscellaneous chemical products

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 38	Miscellaneous chemical products	Manufacture from materials classified in a heading other than that of the product

CHAPTER 40

Rubber and articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 40	Rubber and articles thereof	Manufacture from materials classified in a heading other than that of the product
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.01
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.05
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 40.11

CHAPTER 41

Raw hides and skins (other than fur skins) and leather

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 41	Raw hides and skins (other than fur skins) Leather	Manufacture from materials classified in a heading other than that of the product
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.01
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.02

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 41.03

CHAPTER 42

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
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 classified in a heading other than that of the product

CHAPTER 43

Fur skins and artificial fur; manufactures thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 43	Fur skins and artificial fur; manufactures thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 44

Wood and articles of wood; wood charcoal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials classified in a heading other than that of the product
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	Manufacture from materials classified in a heading other than that of the product, except from lengths of heading 44.09
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 44.08, 44.12 and 44.13

CHAPTER 45

Cork and articles of cork

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
A	B	C
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground work.	Manufacture from materials classified in a heading other than that of the product
45.02	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.01

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
A	B	C
	blanks for corks or stoppers).	
45.03	Articles of natural cork.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 45.02
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 46

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork	Manufacture from materials classified in a heading other than that of the product

CHAPTER 47

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials classified in a heading other than that of the product

CHAPTER 48

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials classified in a heading other than that of the product, except from materials from Chapter 48
48.12	Filter blocks, slabs and plates, of paper pulp,	Manufacture from materials classified in a heading other than that of the product
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	Manufacture from materials classified in a heading other than that of the product
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	Manufacture from materials classified in a heading other than that of the product
48.15	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 48.09
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	Manufacture from materials classified in a heading other than that of the product
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	Manufacture from materials classified in a heading other than that of the product
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	Manufacture from materials classified in a heading other than that of the product
48.21	Paper or paperboard labels of all kinds, whether or not printed.	Manufacture from materials classified in a heading other than that of the product
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	Manufacture from materials classified in a heading other than that of the product
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 49

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

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials classified in a heading other than that of the product

CHAPTER 56

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from materials classified in a heading other than that of the product
56.02	Felt, whether or not impregnated, coated, covered or laminated.	Manufacture from materials classified in a heading other than that of the product
56.03	Non woven, whether or not impregnated	Manufacture from materials classified in a heading other than that of the product
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	Manufacture from materials classified in a heading other than that of the product
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	Manufacture from materials classified in a heading other than that of the product
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	Manufacture from materials classified in a heading other than that of the product, except from cutting
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from materials classified in a heading other than that of the product
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	Manufacture from materials classified in a heading other than that of the product
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 57

Carpets and other textile floor coverings

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
Ex. Chapter 57	Carpets and other textile floor coverings	Manufacture from materials classified in a heading other than that of the product, except from yarn

CHAPTER 58

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Manufacture from materials classified in a heading other than that of the product, provided the change to any printed, dyed (including dyed white) product of this heading is attained by printing or dyeing of unbleached or pre bleached fabrics, accompanied by two preparatory or finishing operations.
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Manufacture from materials classified in a heading other than that of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from materials classified in a heading other than that of the product, except from fabrics
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10	Manufacture from materials classified in a heading other than that of the product, except from fabrics

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles	Manufacture from materials classified in a heading other than that of the product, except from fabrics

CHAPTER 60

Articles of apparel and clothing accessories, knitted or crocheted

HS Code	Description of goods	Working or processing carried on non-originating
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		materials that confers originating status
A	B	C
Chapter 60	Knitted or crocheted fabrics	Manufacture from materials classified in a heading other than that of the product

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter Rule

The manufacture of products of Chapter 61 from parts and accessories classified in heading 61.17, respectively, does not confer originating status

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 61.17
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	Manufacture from materials classified within a heading other than that of the product, except from materials from other headings of this Chapter.

CHAPTER 62

Chapter Rule

Articles of apparel and clothing accessories, not knitted or crocheted

The manufacture of products of Chapter 62 from parts and accessories classified in heading 62.17, respectively, does not confer originating status

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from materials classified in a heading other than that of the product, except from materials from heading 62.17.
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	Manufacture from materials classified in a heading other than that of the product, except from materials of other headings of this Chapter.

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	
Ex. Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from materials classified in a heading other than that of the product, except from uppers of heading 64.06
64.06	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 classified in a heading other than that of the product, except from materials of headings 64.01 to 64.05

CHAPTER 65

Headgear and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 65	Headgear and parts thereof	Manufacture from materials classified in a heading other than that of the product
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 65.01 and 65.02

CHAPTER 66

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 66.03
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 67

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials classified in a heading other than that of the product

CHAPTER 68

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials classified in a heading other than that of the product
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of headings No. 68.01; mosaic cubes and the like of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 25.14 and 25.17

CHAPTER 69

Ceramic products

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
A	B	C
Ex. Chapter 69	Ceramic products	Manufacture from materials classified in a heading other than that of the product
69.08	Glazed ceramic flags and paving,	Manufacture from materials classified in a heading

HS Code	Description of goods	Working or processing carried out on non-originating products that confers originating status
A	B	C
	hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	other than that of the product, except from materials of heading 69.07

CHAPTER 70

Glass and Glassware

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 70	Glass and glassware	Manufacture from materials classified in a heading other than that of the product
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03 and 70.04
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 70.03, 70.04 and 70.05

CHAPTER 71

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
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	Manufacture from materials classified in a heading other than that of the product
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 71.01 through 71.04

CHAPTER 72

Iron and steel

Chapter Rule

In the case of wire products of chapter 72, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
72.01	Pig iron and spiegeleisen in pigs, blocks or other forms	Manufacture from materials classified in a heading other than that of the product
72.02	Ferro-alloys	Manufacture from materials classified in a heading other than that of the product
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products,	Manufacture from materials classified in a heading other than that of the product

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
	in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.9%, in lumps, pellets or similar forms.	
72.04	Ferro waste and scrap; remelting scrap ingots of iron or steel	Manufacture from materials classified in a heading other than that of the product
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel	Manufacture from materials classified in a heading other than that of the product
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron or heading No. 72.03)	Manufacture from materials classified in a heading other than that of the product
72.07	Semi-finished products of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.06
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, (cold-reduced), not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.08 and 72.09
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.08 through 72.13
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from heading
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.13 and 72.09
72.15	Other bars and rods of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.17	Wire of iron or non-alloy steel	Manufacture from materials classified in a heading other than that of the product.
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	Manufacture from materials classified in a heading other than that of the product.
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.20
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.19
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials from heading 72.22

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 72.19, 72.20 and 72.21
72.23	Wire of stainless steel.	Manufacture from materials classified in a heading other than that of the product
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	Manufacture from materials classified in a heading other than that of the product
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.26
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.25
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 72.25 through 72.27
72.29	Wire of other alloy steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 73

Articles of iron or steel

Chapter Rule

In the case of wire products of chapter 73, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 73	Articles of iron or steel	Manufacture from materials classified in a heading other than that of the product
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	Manufacture from materials classified in a heading other than that of the product except from materials from heading 72.07

HS Code	Description	Working or processing carried out on non-originating materials that confers originating status
A	B	C
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) 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 classified in a heading other than that of the product, except from materials of heading 72.08 through 72.16, 73.01, 73.04, 73.05 and 73.06
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	Manufacture from materials classified in a heading other than that of the product
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 74

Copper and articles thereof

Chapter Rule

In the case of wire products of chapter 74, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 74	Copper and articles thereof.	Manufacture from materials classified in a heading other than that of the product
74.07	Copper bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 74.03
74.08	Copper wire.	Manufacture from materials classified in a heading other than that of the product
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.	Manufacture from materials classified in a heading other than that of the product
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 74.09

CHAPTER 75

Nickel and articles thereof

In the case of wire products of chapter 75, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 75	Nickel and articles thereof	Manufacture from materials classified in a heading other than that of the product
75.05	Nickel bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 75.02

CHAPTER 76

Aluminum and articles thereof

Chapter Rule

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 76	Aluminium and articles thereof.	Manufacture from materials classified in a heading other than that of the product
76.04	Aluminium bars, rods and profiles.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 76.01
76.05	Aluminium wire.	Manufacture from materials classified in a heading other than that of the product
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	Manufacture from materials classified in a heading other than that of the product
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 76.06

CHAPTER 78

Lead and articles thereof

Chapter Rule

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 78	Lead and articles thereof	Manufacture from materials classified in a heading other than that of the product
78.03	Lead bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product

CHAPTER 79

Aluminum and articles thereof

Chapter Rule

In the case of wire products of chapter 79, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 79	Aluminum and articles thereof	Manufacture from materials classified in a heading other than that of the product
79.04	Zinc bars, rods, profiles and wire.	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 79.01

CHAPTER 80

Tin and articles thereof

Chapter Rule

In the case of wire products of chapter 80, a change in classification occurs from any other heading where the cross sectional area of the product is reduced by at least 50% or its diameter is reduced to 3mm or less.

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex-Chapter 80	Tin and articles thereof	Manufacture from materials classified in a heading other than that of the product
80.03	Tin bars, rods, profiles and wire	Manufacture from materials classified in a heading other than that of the product, except from cast or sintered materials of heading 80.01

CHAPTER 81

Other base metals; cermets; articles thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 81	Other base metals; cermets; articles thereof.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 82

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials classified in a heading other than that of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 82.02 to 82.05
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	Manufacture from materials classified in a heading other than that of the product, except from other headings of this Chapter

CHAPTER 83

Miscellaneous articles of base metal

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 83	Miscellaneous articles of base metal	Manufacture from materials classified in a heading other than that 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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. 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 classified in a heading other than that of the product, provided the value added is at least 35% of the ex-factory cost of the finished product

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
86.07	Parts of railway or tramway locomotives or rolling-stock.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 86.01 through 86.06
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Manufacture from materials classified in a heading other than that of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 73.09 through 73.11

CHAPTER 87

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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
87.01	Tractors (other than tractors of heading No. 87.09).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.05 and 87.06
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01, 87.03 to 87.06
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02, including station wagons and racing cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.04 to 87.06
87.04	Motor vehicles for the transport of goods.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.02, 87.03, 87.05 and 87.06
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.04 and 87.06
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.05 and 87.08
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 87.01 to 87.06 and 87.08

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 87.01 to 87.07, 87.09 to 87.16
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13, 84.31 and 87.08
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Manufacture from materials classified in a heading other than that of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 87.14
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 68.13 and 87.10 to 87.13
87.15	Baby carriages and parts thereof.	Manufacture from materials classified in a heading other than that of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 84.31 and 87.09

CHAPTER 88

Aircraft, spacecraft, and parts thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.02
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
88.03	Parts of goods of heading No. 88.01 or 88.02.	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 88.01 and 88.02
88.04	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 54.07 and 54.08 and from heading 59.02
88.05	Aircraft launching gear; deck-arrester or similar gear; ground flying trainers; parts of the foregoing articles.	Manufacture from materials classified in a heading other than that of the product

CHAPTER 89

Ships, boats and floating structures

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.02 and 89.03
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 and 89.03
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 89.01 and 89.02
89.04	Tugs and pusher craft.	Manufacture from materials classified in a heading other than that of the product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.04 and 89.06 to 89.08
89.06	Other vessels, including warships and lifeboats other than rowing boats.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	Manufacture from materials classified in a heading other than that of the product, except from headings 89.03 and 89.05
89.08	Vessels and other floating structures for breaking up.	Manufacture from materials classified in a heading other than that of the product, except from headings 89.01 to 89.07

CHAPTER 90

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

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

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 91

Clocks and watches and parts thereof

HS Code	Description of Goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 91	Clocks and watches and parts thereof	Manufacture from materials classified in a heading other than that of the product

CHAPTER 92

Musical instruments; parts and accessories of such articles

HS Code number	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials classified in a heading other than that of the product, except from materials of heading 92.09
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings of Chapter 92

CHAPTER 93

Arms and ammunition; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	Manufacture from materials classified in a heading other than that of the product, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of complete barrel
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 93.01 to 93.04
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads,	Manufacture from materials classified in a heading other than that of the product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	Manufacture from materials classified in a heading other than that 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

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. 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 classified in a heading other than that of the product
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with any springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	Manufacture from materials classified in a heading other than that of the product, except from fabrics of Chapters 50 to 55

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials classified in a heading other than that of the product
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages	Manufacture from materials classified in a heading other than that of the product, except from materials of headings 95.02 to 95.08

CHAPTER 96

Miscellaneous manufactured articles

Chapter Rule

For purposes of conferring origin to sets of heading 96.05, such products shall assume the origin criteria of the item that gives the set its essential character. For this purpose, essential character shall be taken to mean the predominant physical nature, principal function, or other attribute of a good that establishes the identity of the set.

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Ex. Chapter 96	Miscellaneous manufactured articles	Manufacture from materials classified in a heading other than that of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	Chapter Rule

Chapter 97

Works of art, collectors' pieces and antiques

HS Code	Description of goods	Working or processing carried out on non-originating materials that confers originating status
A	B	C
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials classified in a heading other than that of the product