

Norway improves market access for developing countries

The Norwegian Government has implemented several improvements to its General System of Preferences (GSP), with effect from 1 January 2013.

The GSP system has been revised several times since it was established in 1971. Duty-free and quota-free market access for all products from Least Developed Countries was introduced in 2002. In 2008 duty and quota free market access was extended to include 14 low-income countries in addition to the 50 LDCs already included.

In 2011, the Norwegian Institute of International Affairs (NUPI) (www.nupi.no) carried out a study of the GSP system. In the first half of 2012, an inter-ministerial working group made their recommendations regarding the new GSP system. The working group's report is available in English [here](#). The recommendations were endorsed by the Government and adopted by Parliament, and implemented on 1 January 2013.

The most extensive change under the recent revision is to establish a new category of countries: lower middle income countries [\[1\]](#) with a population of less than 75 million people. This group of countries, named the "GSP plus", is granted better market access than the ordinary GSP countries. On the other hand, "GSP plus" countries are not granted duty free and market free access along the same lines as the least developed and low income countries.

One of the intentions behind the establishment of the "GSP plus" group is to soften the transition for countries graduating ("moving up") from the low income country group, where they had free access to the Norwegian market, to the middle income country group where ordinary GSP preferences apply.

"GSP plus" countries are eligible to duty-free market access for all industrial goods. With regard to agriculture, these countries are granted full market access for an additional list of 51 specific goods, and a 50 % tariff reduction for an additional 15 goods. For more details, see the Directorate of Customs and Excise website: [GSP - Generalized System of Preference](#).

The NUPI study made it very clear that imports to Norway from the poorest countries are limited in spite of the generous market access granted to these countries. There are, however, some success stories, such as cut flowers from Kenya and Ethiopia, honey from Ethiopia and Zambia, and sugar snaps from Guatemala.

Competitiveness depends on many factors, such as production facilities, efficient transport and public infrastructure, just to mention a few. Against this backdrop, trade related aid, good governance, support for infrastructure development and investments are crucial. Therefore, efforts in these areas must be strengthened in order to increase exports from the poorest countries to Norway- and other markets. The Government's Action Plan for Aid for Trade is under revision.

GSP - Generalized System of Preference

Updated: 1/17/2013

The Norwegian GSP-scheme provides exporters from developing countries duty relief when exporting goods to Norway. On this site you can find out if your products qualify for duty free import or reduced duty rates.

The GSP-scheme has been implemented for about 90 countries and territories, of which 35 are ranked among the Least Developed Countries (LDCs). LDCs benefit from more preferential treatment than other countries included in the system, the so-called GSP+ or ordinary GSP-countries.

[Find out if your country has implemented the GSP-scheme](#)

Note: in order for a product to be granted preferential tariff rates, certain standards must be met.

[Read about the conditions for preferential treatment](#)

These goods are included in the system

All goods exported from an LDC are duty free when imported into Norway. GSP+ will receive a better offer than the ordinary GSP-countries. You will get duty free access for goods under Chapters 61-63, as well as 50 per cent and 100 per cent duty free access for certain agricultural goods.

For the other developing countries included in the system (ordinary GSP-countries), goods sorting under Chapters 25-97 in the Norwegian Customs Tarif are duty free, with the exception of certain textiles in Chapters 61-63. For agricultural products, regular duty rates are reduced by 10 to 100 per cent. Below you can find out which goods are included in the system and the tariff preference they are granted.

[List 1 - 100 per cent reduction](#)192 KB

[List 2 - 100 per cent reduction of the industrial element](#)43 KB

[List 3 - 15 per cent redction](#)107 KB

[List 4 - 10 per cent reduction](#)150 KB

[List 5 - 50 per cent reduction](#)36 KB

[List 6 - 30 per cent reduction \(WTO-quota\)](#)30 KB

[List 7 - list of exeptions](#)19 KB

GSP+

In addition to the preferences stated in List 1-6 above, GSP+ will receive a reduced duty rate of 50 and 100 per cent on certain agriculture goods and textiles.

[agriculture goods with 50 per cent reduced tariff rate](#) 21 KB

[agriculture goods with 100 per cent reduced tariff rate](#)62 KB

[duty free textiles](#) 22 KB

Quotas for agriculture products

There are two types of quotas that apply within the GSP-scheme.

WTO-quota

For GSP+ and ordinary GSP-countries, a 30 per cent reduction of the regular tariff is granted when importing within the global WTO-quota. See List 6 above.

Tariff free quota

Producers in Botswana and Namibia are granted an annual tariff free quota of 2700 tons of meat from bovine animals (fresh, chilled and frozen boneless meat). For producers in Swaziland the quota is set at 500 tons.

- This applies for commodity codes 02.01.3001, 02.01.3009, 02.02.3001 and 02.02.3009

Producers in Botswana, Namibia and Swaziland are granted an annual tariff free quota of 400 tons of meat from sheep and lamb.

- This applies for commodity codes 02.04.1000 - 02.04.4300.

In addition it is granted an annual quota of 500 tons of meat from bovine animals from GSP+ and ordinary GSP-countries. The duty rate is fixed at 107,11 kroner per kg.

- This applies for commodity codes 02.01.3001 and 02.02.3001.

All quotas are issued on a first come, first serve basis.

The Direct Transport Rule

As a rule, goods shall be transported directly from the GSP-country in question to Norway upon request by an identified Norwegian importer (a Norwegian consignee). However, goods may be transported through one or more other countries on the condition that they have remained under customs surveillance during transit or storage. Further, when shipping GSP-products through the European Community or Switzerland, re-exportation of GSP-products, either as a whole or split consignment, is also allowed. As such, in order to save transport costs, whole shiploads may be shipped from a GSP-country to a central store in the European Community for later distribution to other consignees in Europe.

List of working or processing rules

This list describes the processing or manufacture required to be carried out on non-originating materials in order that the product manufactured can obtain origin status. The first two columns in the list describe the product obtained. The working or processing required by a rule in column 3 needs to be carried out only in relation to the non-originating materials used.

Please take note that this list contains goods that are not a part of the specific product coverage.

[list of working or processing rules](#) 176 KB

Proof of origin

To obtain GSP preferential treatment for a product on importation to Norway, the originating status must be proven by a satisfactory Proof of Origin - either Form A or an Origin Declaration. You must fill out Form A satisfactorily in either English or French. It must be certified by the customs authorities or other competent bodies in your country. In cases of uncertainty regarding preferential treatment, the Proof of Origin will be returned to the GSP-country for verification. If no reply is given, normal duty rates will be applied.

This is how you obtain preferential treatment

Published: 12/20/2012

As a rule, a product must be either wholly obtained or sufficiently processed in a GSP-country in order to achieve originating status and in turn preferential treatment. Goods containing non-originating products may thus obtain tariff treatment if satisfying certain criteria regarding the level of processing.

There are however exceptions to the general rule. These are outlined below.

Wholly obtained products

The products which are considered to be "wholly obtained" in a GSP-country are mainly products from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned and products from sea fishing etc. The products are defined in the Customs Regulation §§ 8-4-32 and 8-4-4.

Sufficiently worked or processed products

As a main rule, a product is considered to be sufficiently worked or processed when all the non-originating materials used in the production in the GSP-country concerned are classified in a HS tariff heading (first four digits) different from the tariff heading of the product to be exported. The input materials have changed position in the HS, and hence their tariff classification.

However, if the product obtained is referred to in columns 1 and 2 of the "List of working and processing operations," (product-specific rules or "list-rules"), the specific rules laid down for the individual product in the list shall apply when determining level of processing instead of the general rule of change in tariff classification. A product mentioned here is thus considered as being sufficiently worked or processed when all the conditions laid down for the product concerned in column(s) 3 and/or 4 are satisfied. The list of processing operations also includes a set of Introductory Notes.

Exception I: the tolerance rule

From the main requirements outlined above, i.e. change in tariff classification and terms laid down in processing operations, exceptions are made for small quantities of non-originating materials for which the value does not exceed 10% (or 15%) of the ex-works price of the product.

Please note: the tolerance rule does not apply however for textile products of HS-chapters 50-63. Also, the rule is not applicable in such a manner that a maximum limitation of the value of non-originating materials allowed, as laid down for a product in the list of product-specific rules, is exceeded.

Exception II: insufficient working or processing

A number of simple operations, referred to as "minimal operations," are considered to be insufficient working or processing. A product which has been subjected to only one or more of these insufficient processes will not – single or taken together - obtain originating status even if it satisfies the change of tariff classification rule or any percentage rule for the product in the List of product-specific rules.

Exception III: cumulation

Cumulation of origin allows an exporter in a GSP-country to make use of materials with originating status imported from another GSP-approved country in a production process, contrary to the main requirements regarding change in tariff classification or possible "list rules" outlined above.

In the Norwegian GSP-scheme, the three following types of cumulation are provided for:

- Regional cumulation
- Bilateral cumulation
- Diagonal cumulation

Regional cumulation

This refers to the possibility of cumulation of origin between developing countries forming regional economic groups. This provision makes it possible for a GSP-country to cumulate with originating materials from another country within the same regional economic group.

As of October 2012, regional cumulation is implemented for the ASEAN economic group, allowing cumulation of origin between Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

Please note: a precondition for the use of regional cumulation that the trade in such materials between countries concerned is governed by rules of origin identical to those laid down in the Norwegian GSP-system. Further, it is a requirement that GSP-countries wishing to benefit from such regional cumulation have been authorised by Norwegian authorities in advance.

Bilateral cumulation

Makes it possible to use, without restrictions, Norwegian originating materials and input-products in the production process in a GSP-country, in the same manner as materials from the GSP-country itself, when the finished product is exported to Norway. This means, in practical terms, that materials used in the production in a GSP-country and having "originating status" from the GSP-country concerned or from Norway, can be used without restrictions with regards to production criteria that may apply for finished products or any specific requirements laid down for the product in the List of product-specific rules.

Please note: when making use of Norwegian materials in the production in a GSP-country for cumulation purposes, originating status must be documented by an origin declaration issued by the Norwegian exporter in question in order to obtain preferential treatment.

Diagonal cumulation (with the European Community and Switzerland)

Makes it possible to use materials and input-products originating in Norway, the European Union or Switzerland in addition to the GSP-country itself, in goods produced in a GSP-country, when the final product is exported to either Norway, the European Community or Switzerland. As with

bilateral cumulation, restrictions with regards to production criteria that may apply for finished products or any specific requirements laid down for the product in the List of product-specific rules do not apply. The final product may be exported as a GSP-originating product to Norway, the European Community or Switzerland.

Please note: all commodities classified under chapters 1-24 in the HS nomenclature are excluded from this cumulation arrangement. As with bilateral cumulation, originating status must be documented by an origin declaration issued by the Norwegian exporter in question in order to obtain preferential treatment.

Qualifying units

When considering the originating status of a product, each product unit must be assessed individually. Concerning a shipment of goods, the rules of origin requirements must be fulfilled for each individual product. It is thus not allowed to consider the whole shipment as a single unit, except in cases where the HS nomenclature classifies a group, set or assembly of products as one unit under a single tariff heading.

- Packing materials, which are included with the product for classification purposes, shall be included (as in cases of other materials and parts) when determining the originating status of a product.
- Accessories, spare parts and tools, constituting standard equipment dispatched with the product and included in the price, shall form an integral part of the product concerned (the main product).
- Sets, as defined in the General Interpretative Rules of the HS-nomenclature, are considered to be originating in a GSP-country if all the components of the set are originating products. Alternatively, a set is also considered as originating in a GSP-country if the value of all non-originating materials (components) used do not exceed 15% of the ex-works price of the set.
- "Neutral elements", such as energy, fuel, machinery and tools, used during the production, or materials/ingredients which are not entering or incorporated in the final product and which are not intended to be so, shall not be taken into consideration when assessing the originating status of a product.

Source: http://www.toll.no/templates_TAD/Article.aspx?id=267322&epslanguage=en

UPDATED RULES CONCERNING NORWEGIAN GSP-SYSTEM

10 April 2013

This is how you obtain preferential treatment

Published: 12/20/2012

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However, if the product obtained is referred to in columns 1 and 2 of the "List of working and processing operations," (product-specific rules or "list-rules"), the specific rules laid down for the individual product in the list shall apply when determining level of processing instead of the general rule of change in tariff classification. A product mentioned here is thus considered as being sufficiently worked or processed when all the conditions laid down for the product concerned in column(s) 3 and/or 4 are satisfied. The list of processing operations also includes a set of Introductory Notes.

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As of October 2012, regional cumulation is implemented for the ASEAN economic group, allowing cumulation of origin between Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

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Bilateral cumulation

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Please note: all commodities classified under chapters 1-24 in the HS nomenclature are excluded from this cumulation arrangement. As with bilateral cumulation, originating status must be

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Qualifying units

When considering the originating status of a product, each product unit must be assessed individually. Concerning a shipment of goods, the rules of origin requirements must be fulfilled for each individual product. It is thus not allowed to consider the whole shipment as a single unit, except in cases where the HS nomenclature classifies a group, set or assembly of products as one unit under a single tariff heading.

- Packing materials, which are included with the product for classification purposes, shall be included (as in cases of other materials and parts) when determining the originating status of a product.
- Accessories, spare parts and tools, constituting standard equipment dispatched with the product and included in the price, shall form an integral part of the product concerned (the main product).
- Sets, as defined in the General Interpretative Rules of the HS-nomenclature, are considered to be originating in a GSP-country if all the components of the set are originating products. Alternatively, a set is also considered as originating in a GSP-country if the value of all non-originating materials (components) used do not exceed 15% of the ex-works price of the set.
- "Neutral elements", such as energy, fuel, machinery and tools, used during the production, or materials/ingredients which are not entering or incorporated in the final product and which are not intended to be so, shall not be taken into consideration when assessing the originating status of a product.

Source: http://www.toll.no/templates_TAD/Article.aspx?id=267322&epslanguage=en

LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 03.06	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 03.07	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar ¹ used does not exceed 40% of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 05.11.91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading

Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 07.01 and 23.03, and sub-heading 07.10.10 used are wholly obtained
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 07.13	Drying and milling of leguminous vegetables of heading 07.08
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
15.01 to 15.04	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
15.05, 15.06 and 15.20	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified... Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
15.09 and 15.10	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
15.16 and 15.17	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 17.02	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product

ex 17.02	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 17.02
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product
20.02 and 20.03	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 22.07 and 22.08, in which: - all the materials of sub-headings 08.06.10, 20.09.61, 20.09.69 used are wholly obtained, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product

ex 23.03	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product
23.09	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 2 and 3 used are wholly obtained, and - the weight of materials of Chapter 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used
24.01	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 24.03, and in which the weight of materials of heading 24.01 used does not exceed 50% of the total weight of materials of heading 24.01 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.10	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more	Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials

	of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁱⁱⁱ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
27.12	Petroleum jelly; paraffin wax, microcrystalline 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	Operations of refining and/or one or more specific process(es) ^{iv} <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ^v <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter "LDCs") Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.11	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the value	b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the

		of all the materials used does not exceed 70% of the ex-works price of the product	value of all the materials used does not exceed 50% of the ex-works price of the product
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of materials of heading 28.43	any heading, including other
ex 28.52	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product

		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	<i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.05.4300 29.05.4400; 29.05.4500	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 29.32	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of	(b) Other beneficiary countries Manufacture from materials of

		any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs Manufacture from materials of any heading, except that of the	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the

		product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils, except for:	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' ^{vi} in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 34.04	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i>	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i>

		Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.03	Refined tall oil	(a) LDCs Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.05	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.06	Ester gums	(a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works	(b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the

		price of the product	ex-works price of the product
ex 38.07	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.09.10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 38.23 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 38.23 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.24. 6000	Sorbitol other than that of sub-heading 29.05.4400	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.07	- Copolymer, made from	(a)	(b)

	polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product ^{vii} <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	– Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.20	lonomer sheet or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.21	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres,		

	tyre treads and tyre flaps, of rubber:	
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	– Other	Manufacture from materials of any heading, except those of headings 40.11 and 40.12 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
41.01 to 41.03	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 41.04.1100, 41.04.1900, 41.05.1000, 41.06.2100, 41.06.3100 or 41.06.9100 <i>or</i> Manufacture from materials of any heading, except that of the product
41.07, 41.12, 41.13	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 41.04.4100, 41.04.4900, 41.05.3000, 41.06.2200, 41.06.3200 and 41.06.9200 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use),	Manufacture from materials of any heading

	other than raw hides and skins of heading 41.01, 41.02 or 41.03	
ex 43.02	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.18	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 44.09
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting	
50.07	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
51.06 to 51.10	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
51.11 to 51.16	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving or Printing accompanied by at least two preparatory or	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case

		finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	<p>accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
52.04 52.07	to Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ^(viii)	
52.08 52.12	to Woven fabrics of cotton:	<p>(a) LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
53.06 53.08	to Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
53.09	to Woven fabrics of other vegetable textile fibres; woven fabrics of	(a)	(b)

53.11	paper yarn:	<p style="text-align: center;">LDCs</p> Weaving Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	
54.07 and 54.08	Woven fabrics of man-made filament yarn:	<p style="text-align: center;">(a) LDCs</p> Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	<p style="text-align: center;">(b) Other beneficiary countries</p> Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-

			works price of the product	
55.01 55.07	to	Man-made staple fibres	Extrusion of man-made fibres	
55.08 55.11	to	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
55.12 55.16	to	Woven fabrics of man-made staple fibres:	<p style="text-align: center;">(a) LDCs</p> Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	<p style="text-align: center;">(b) Other beneficiary countries</p> Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
Ex Chapter 56		Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing	
56.02		Felt, whether or not impregnated, coated, covered or laminated:		
		- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product or Fabric formation alone in the case of felt made from natural fibres	
		- Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres	
56.03		Nonwovens, whether or not impregnated, coated, covered or	<p style="text-align: center;">(a) LDCs</p>	<p style="text-align: center;">(b) Other beneficiary countries</p>

	laminated	Any non-woven process including needle punching	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres	
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by

		unprinted fabric used does not exceed 47.5% of the ex-works price of the product	dyeing or by printing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
58.05	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
58.10	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90% by weight of textile materials	Weaving	
	- Other	Extrusion of man-made fibres accompanied by weaving	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating	
59.05	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating	
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of	

		man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
59.06	Rubberised textile fabrics, other than those of heading 59.02:		
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting	
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving	
	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving	
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
59.09 to 59.11	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 59.11	Weaving	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp	(a) LDCs Weaving	(b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving

	and/or weft of heading 59.11		<p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> - - coir yarn - - - yarn of polytetrafluoroethylene, - - - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - - - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - - - monofil of polytetrafluoroethylene, - - - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, - - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving	<p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p>
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting	<p><i>or</i></p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p><i>or</i></p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting)
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting	

		(knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex 62.10 and ex 62.16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Weaving accompanied by making-up (including cutting) OR Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product OR Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted	

		fabric used does not exceed 47.5% of the ex-works price of the product	
	- Other	Weaving accompanied by making-up (including cutting) or Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:		
	- Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting)
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting)
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
63.05	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-	(b) Other beneficiary countries Extrusion of man-made fibres

		up (including cutting)	or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting)
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set	(b) Other beneficiary countries Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components 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 of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled,		
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards	Manufacture from non-coated glass-plate substrate of heading 70.06	
	– Other	Manufacture from materials of heading 70.01	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product	
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious	Manufacture from materials of any heading, except that of the	

	metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
71.06, 71.08 and 71.10	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10 or Fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
71.17	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or 72.06
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 72.06 or 72.07
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
72.18.9100 and 72.18.9900	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.18.1000
72.19 to 72.22	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
72.24.90	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.24.1000
72.25 to 72.28	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 72.06, 72.07, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading 72.24
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 73.01	Sheet piling	Manufacture from materials of heading 72.07

73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 72.06, 72.07, 72.08, 72.09, 72.10, 72.11, 72.12, 72.18, 72.19, 72.20 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading 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 of any heading, except that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used
ex 73.15	Skid chain	Manufacture in which the value of all the materials of heading 73.15 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
74.03	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
76.01	Unwrought aluminium	Manufacture from materials of any heading
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 of any heading, except that of the product and heading 76.06
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
78.01	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 78.02 may not be used

Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
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 of any heading, except that of the product. However, handles of base metal may be used	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 83.02	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.02 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.06 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the

		of the product	ex-works price of the product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.82	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
85.01, 85.02	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.03 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.03 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.19	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any	(b) Other beneficiary countries Manufacture from materials of

		heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.35	to Electrical apparatus for switching or	(a)	(b)

85.37	protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	LDCs Manufacture from materials of any heading, except that of the product and of heading 85.38 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.38 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.40.1100 and 85.40.1200	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.42.3100 to 85.42.3300 and 85.42.3900	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product <i>or</i> The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
85.44	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
85.46	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical	(a) LDCs Manufacture in which the value of all the materials used does not	(b) Other beneficiary countries Manufacture in which the value of all the materials used

	parts of machinery or apparatus, not specified or included elsewhere in this Chapter	exceed 70% of the ex-works price of the product	does not exceed 50% of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 88.04	Rotochutes	Manufacture from materials of any heading, including other materials of heading 88.04 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or	(a) LDCs Manufacture in which the value of all the materials used does not	(b) Other beneficiary countries Manufacture in which the value of all the materials used

	apparatus of Chapter 90	exceed 70% of the ex-works price of the product	does not exceed 50% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 95.06	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
96.01 and 96.02	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatin	Manufacture from materials of any heading	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	

96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
96.08	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
96.13.2000	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 96.13 used does not exceed 30% of the ex-works price of the product
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

GSP+ is granted 50 % preference on the following commodity codes:

Commodity Code	Description of Goods
Ex.07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumptions.
.9090	- mixtures of vegetables
Ex.07.14	Manoice, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
.3000	- Yams (<i>Dioscorea spp.</i>)
.4000	- Taro (<i>Colocasia spp.</i>)
.5000	- Yautia (<i>Xanthosoma spp.</i>)
.9000	- Other
Ex.11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.
.2000	- Of sago or of roots or tubers of heading 07.14
Ex.20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other :
	- - Vegetables :
	- - - Other :
.9069	- - - - Other
	- - Other :
.9091	- - - Palm hearts
.9092	- - - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
.9099	- - - Other
Ex. 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not

	elsewhere specified or included.
	- Other, including mixtures other than those of subheading 20.08.1900 :
	-- Mixtures :
.9709	--- Other mixtures
Ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	- Juice of any other single fruit or vegetable :
.8100	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis-idaea</i>) juice
	-- Other :
	--- Black currant juice :
.8911	---- Black currant juice containing added sugar or other sweetening matter
.8919	---- Other
	--- Other :
.8995	---- White currant, red currant or gooseberry juice

GSP+ are granted duty free access on the following commodity codes

Commodity code	Description of goods
Ex. 06.02	Other live plants (including their roots), cutting and slips; mushroom spawn.
	- Unrooted cutting and slips :
	- - Cuttings for nursery or horticultural purposes, except of green plants from 15 December to 30 April :
.1022	- - - Saintpaulia, <i>Scaevola</i> and <i>Streptocarpus</i>
.1023	- - - <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x morafloium</i> , from 1 April to 15 October
.1029	- - - Other
	- Rhododendrons and azaleas, grafted or not :
	- - Indoor azalea (<i>Azalea indica</i> , <i>Rhododendron simsii</i> , <i>Rhododendron indicum</i>) :
.3011	- - - In flower
	- - - Other:
.3012	- - - - From 15 November to 23 December
.3013	- - - - From 24 December to 14 November
	- Roses, grafted of not :
.4002	- - Stocks
.4003	- - Rooted cuttings, not wrapped for retail sale
.4004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale
	- Other:

Commodity code	Description of goods
	-- With balled roots or other culture media :
	--- Other pot plants or bedding plants :
	---- Green pot plants from 1 May to 14 December :
.9039	----- Other, also when imported as part of mixed groups of plants
	---- Pot plants or bedding plants, in flower :
.9049	----- Other, also when imported as part of mixed groups of plants
	---- Rooted cuttings and young plants :
.9059	----- Other
.9060	---- Other
.9099	--- Other
Ex. 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh:
	-- Other:
	--- Other:
.1997	---- Freesia from 1 April to 30 November, Iris, <i>Limonium</i> , <i>Statice</i> , <i>Matthiola</i> and Narcissus, also when imported as parts of mixed bouquets and similar
.1999	---- Other, also when imported as part of mixed groups of plants
Ex. 07.02	Tomatoes, fresh or chilled.

Commodity code	Description of goods
.0040	- From 15 October to 31 October
Ex. 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Leeks and other alliceous vegetables:
	- - Leeks:
.9003	- - - From 20 February to 31 May
Ex. 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli :
	- - Cauliflowers :
.1031	- - - From 15 October to 30 November
	- Other :
	- - Other :
.9093	- - - Savoy cabbage from 1 December to 30 June
.9094	- - - Savoy cabbage from 1 July to 30 November
.9095	- - - Curly kale from 1 December to 31 July
.9096	- - - Curly kale from 1 August to 30 November
Ex. 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.

Commodity code	Description of goods
	- Chicory :
	- - Other :
.2910	- - - From 1 April to 30 November
Ex. 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Carrots and turnips :
.1030	- - Turnips
Ex. 07.07	Cucumbers and gherkins, fresh or chilled.
	- Cucumbers :
.0020	- - From 1 November to 30 November
Ex. 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Other vegetables :
	- - Other :
.8094	- - - Headed broccoli
Ex. 08.10	Other fruit, fresh.
	- Strawberries :
.1025	- - - From 10 September to 31 October
Ex. 11.08	Starches; inulin.
	- Starches :
	- - Wheat starch :
	- - - Other :

Commodity code	Description of goods
.1190	- - - - Other
	- - Other starches :
.1910	- - - Laundry starch
Ex. 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Other :
.9090	- - Other
Ex. 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof :
	- - Other :
.1990	- - - Other
	- Cotton-seed oil and its fractions :
	- - Other :
	- - - Other :
.2920	- - - - Solid fractions
	- - - Other :
.2999	- - - - Other
Ex. 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Other :
	- - Other :
.9900	- - - Other
Ex. 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Linseed oil and its fractions :

Commodity code	Description of goods
	- - Other :
.1990	- - - Other
	- Maize (corn) oil and its fractions :
	- - Other :
.2990	- - - Other
	- Sesame oil and its fractions :
	- - Other :
.5099	- - - Other
Ex. 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
	- Other :
	- - Other :
.9021	- - - Edible liquid mixture of vegetable oils
Ex. 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other :
.0099	- - Other
Ex. 16.02	Other prepared or preserved meat, meat offal or blood.
	- Of liver of any animal :
.2001	- - Of goose or duck liver
Ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other :

Commodity code	Description of goods
	-- Vegetables :
	--- Other :
.9061	---- Sweet peppers (<i>Capsicum annuum var. annuum</i>)
Ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
	- peas (<i>Pisum sativum</i>) :
	-- Of dried :
.4003	--- Other
	Beans (<i>Vigna spp., Phaseolus spp.</i>) :
.5100	-- Beans, shelled
	-- Other :
.5909	--- Other
Ex. 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	Nuts, ground-nuts and other seeds, whether or not mixed together :
.1900	-- Other, including mixtures
	- Other, including mixtures other than those of subheading 20.08.1900 :
	-- Mixtures :
.9701	--- Entirely containing products of chapter 8
Ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.

Commodity code	Description of goods
	- Orange juice :
	- - Not frozen, of a Brix value not exceeding 20 :
.1210	- - - Containing added sugar or other sweetening matter
.1290	- - - Other
	- Juice of any other single citrus fruit :
	- - Other :
	- - - Other :
.3991	- - - - Containing added sugar
.3999	- - - - Other
Ex. 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
	- Essential oils of citrus fruit :
.1200	- - Of orange
.1300	- - Of lemon

Goods classified under these commodity codes are free of duty when originating in a GSP+ country

Heading no.	Description of products
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
ex 61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted.
	- Briefs and panties :
.2100	-- Of cotton
.2200	-- Of man-made fibres
.2900	-- Of other textile materials
	- Nightdresses and pyjamas :
.3100	-- Of cotton
.3200	-- Of man-made fibres
.3900	-- Of other textile materials
	- Other :
.9100	-- Of cotton
.9200	-- Of man-made fibres
.9900	-- Of other textile materials
61.09	T-shirts, singlets and other vests, knitted or crocheted.
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.
63.01	Blankets and travelling rugs.
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen.
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed :
.2100	-- Of cotton
	-- Of man-made fibres :
.2210	--- Of nonwovens
.2290	--- Other
.2900	-- Of other textile materials
	- Other bed linen :
.3100	-- Of cotton
	-- Of man-made fibres :
.3210	--- Of nonwovens
.3290	--- Other
.3900	-- Of other textile materials

Heading no.	Description of products
.4000	- Table linen, knitted or crocheted
	- Other table linen :
.5100	-- Of cotton
	-- Of man-made fibres :
.5310	---- Of nonwovens
.5390	--- Other
.5900	-- Of other textile materials
	- Other :
.9100	-- Of cotton
	-- Of man-made fibres :
.9310	--- Of nonwovens
.9390	--- Other
.9900	-- Of other textile materials