

List of Conditions to Qualify as an Originating Good under Japanese GSP
(Product Specific Rules)

H.S. No.	Products	Condition to be qualified as originating products
Chapter 2	Meat and edible meat offal	Manufactured or processed from products other than those of Chapter 1 or 2 (the word "manufactured" means "manufactured or processed" in this list)
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufactured from products other than those of Chapter 3
ex. Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included (excluding products of heading 04.10)	
	(1) 'Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	Other than egg yolks (other than dried)	Manufactured from products other than those of Chapter 4
	(2) Other	Manufactured from products other than those of Chapter 4
Chapter 7	Edible vegetables and certain roots and tubers	Manufactured from products other than those of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufactured from products other than those of Chapter 8
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufactured from products other than those of Chapter 7, 8, 10 or 11
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufactured from products other than those of Chapter 12
ex. 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
	(1) Fruit stones and kernels and other vegetable products of a kind used primarily for human consumption	Manufactured from products other than those of Chapter 7, 8 or 12
	(2) Tubers of konnyaku (<i>Amorphophalus</i> , whether or not cut, dried or powdered)	Manufactured from products other than those of Chapter 12
ex. 13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	Vegetable saps and extracts	Manufactured from products other than those of heading 13.02, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	Agar-agar	Manufactured from products other than those of heading 12.12 or Chapter 13
ex. 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	Fats and oils and their fractions, of marine mammals	Manufactured from products other than those of Chapter 1 or 15

ex.15.11	Palm oil and its fractions, whether or not refined, but not chemically modified:	
	Palm stearin	Manufactured from products other than palm stearin of heading 15.11
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates or insects:	
	(1) Containing less than 30% by weight of a meat and edible meat offal of bovine animals other than internal organs and tongues (containing rice), and cuttle fish and squid (containing rice) (prepared or preserved) other than those in airtight containers	Manufactured from products other than those of Chapter 1, 2, 3, 5, 10, 11, 16 or 19
	(2) Other	Manufactured from products other than those of Chapter 1, 2, 3, 5 or 16
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufactured from products other than those of Chapter 12 or 17
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	(1) Lactose and lactose syrup	Manufactured from products other than those of Chapter 4 or 17
	(2) Maple sugar, maple syrup and Hi-test-molasses	Manufactured from products other than those of Chapter 12 or 17
	(3) Chemically pure fructose	Manufactured from products other than chemically pure fructose of heading 17.02
	(4) Other	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12 or 17
17.03	Molasses resulting from the extraction or refining of sugar	Manufactured from products other than those of Chapter 12 or 17
ex. Chapter 18	Cocoa and cocoa preparations, excluding products of heading 18.01, 18.02 or 18.06	Manufactured from cocoa beans
18.06	Chocolate and other food preparations containing cocoa:	
	(1) Food preparations, the largest single ingredient of which is milk (including cream) by weight:	
	(i) Containing not less than 50% by weight of sucrose	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar and milk (including cream) used are originating
	(ii) Other	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the milk (including cream) used is originating
	(2) Other:	
	(i) Containing not less than 50% of sucrose by weight	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(ii) Other	Manufactured from products other than those of heading 18.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products

19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	(1) Malt extract	Manufactured from products other than those of Chapter 10, 11 or 19
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barely, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose (mostly containing starch)	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11 or 19
	(3) Other:	
	(i) Containing not less than 50% by weight of sucrose	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17 or 19
	(ii) Other	Manufactured from products other than those of Chapter 4, 10, 11 or 19
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufactured from products other than those of Chapter 10, 11 or 19
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufactured from products other than those of Chapter 10, 11 or 19
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	(1) Sweet biscuits, Arare, Senbei and similar rice products, biscuits, cookies and crackers, crisp savoury food products, made from a dough based on potato powder	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 19
	(2) Other	Manufactured from products other than those of Chapter 11(excluding those of Chapter 11 manufactured from products of Chapter 7,8 or 10, in the originating country or territory of the products of 19.05(2) on this list) or 19
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufactured from products other than those of Chapter 7, 8 or 20
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufactured from products other than those of Chapter 7 or 20
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:	

	(1) Young corncobs	Manufactured from products other than those of heading 20.04, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Other	Manufactured from products other than those of Chapter 7, 10, 11 or 20
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:	
	(1) Young corncobs	Manufactured from products other than those of heading 20.05, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Peas (<i>Pisum sativum</i>) (containing added sugar and not unshelled); shelled beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) other than those which contain added sugar in airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat; vegetables or mixtures of vegetables excluding potatoes, peas (<i>Pisum sativum</i>), beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), asparagus, olives, sweet corn, other than those which contain added sugar in airtight containers, containing tomato purée or other kind of tomato preparation and meat of	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 20
	(3) Other	Manufactured from products other than those of Chapter 7 or 20
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufactured from products other than those of Chapter 8 or 20
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:	
	(1) Peanut butter	Manufactured from products other than those of heading 20.08, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Other	Manufactured from products other than those of Chapter 7, 8, 9, 12, 17 or 20
20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufactured from products other than those of Chapter 7, 8 or 20
ex.21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	Preparations with a basis of coffee, tea or maté:	
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter	Manufactured from products other than those of Chapter 4, 19 or 21
	(2) Other:	

	(i) Containing not less than 50%by weight of sucrose	Manufactured from products other than those of heading 21.01, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(ii) Other	Manufactured from products other than those of heading 21.01, provided that the value of non-originating products used does not exceed 40 % of the value of the products if tomatoes are used
ex.21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	Sauces and preparations therefor, mixed condiments and mixed seasonings	Manufactured from products other than those of heading 21.03 excluding mustard flour and meal and prepared mustard, provided that contained tomatoes are originating
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	Manufactured from products other than those of heading 20.02 to 20.05 excluding sweet corn and young corncobs, or heading 21.04
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufactured from products other than those of Chapter 4, 19 or 21
21.06	Food preparations not elsewhere specified or included:	
	(1) Protein concentrates and textured protein substances:	
	(i) Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container	Manufactured from products other than those of Chapter 4, 19 or 21
	(ii) Other than “Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container”, and containing not less than 50% by weight of sucrose	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(iii) Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(2) Other:	
	(i) Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter	Manufactured from products other than those of Chapter 4, 19 or 21
	(ii) Other:	
	1 Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley	Manufactured from products other than those of Chapter 10, 11, 19 or 21
	2 Sugar syrup containing added flavoring or colouring matter	Manufactured from products other than those of Chapter 7, 8, 10, 11, 12, 17 or 21
	3 Chewing gum	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	4 Konnyaku	Manufactured from products other than those of Chapter 12 or 21

	5 Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol:	
	i Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 21
	ii Other	Manufactured from products other than compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol, or from products other than those of heading 22.08, provided that the value of non-originating products used does not exceed 40% of the value of products
	6 Other:	
	i Containing added sugar:	
	① Bases for beverage, containing <i>Panax Ginseng</i> or its extract; or food supplement with a basis of vitamins	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	② Other:	
	(①) Containing less than 50% by weight of sucrose	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(②) Other:	
	(A) Put up in containers for retail sale, not more than 500g each including container; or containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale not more than 500g each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale, not more than 500g each including container after importation with no change in ingredients, or those exceeding 257yen/kg in value for customs duty	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	(B) Other:	
	(a) Containing lactose, milk protein or milkfat	Manufactured from products other than those of Chapter 4, 7, 8, 10, 11, 12, 17, 19 or 21
	(b) Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products and the sugar used is originating
	ii Other	Manufactured from products other than those of heading 21.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
ex.22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09:	
	Other than waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufactured from products other than those of heading 22.02, provided that the value of non-originating products used does not exceed 40 % of the value of the products
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:	

	(1) Sparkling wine, other wine; grape must of an alcoholic strength by volume of less than 1% vol (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 20.09 or 22.04
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	(1) In containers holding more than 2L of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 20.09, 22.04 or 22.05
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
	(1) Of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(2) Other	Manufactured from products other than those of heading 22.06, provided that the value of non-originating products used does not exceed 40 % of the value of the products
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
	(1) Ethyl alcohol and distilled alcoholic beverages	Manufactured from products other than those of heading 22.07 or 22.08
	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	Manufactured from products other than those of Chapter 8, 20 or 22
	(3) Other	Manufactured from products other than those of heading 22.08 provided that the value of non-originating products used does not exceed 40 % of the value of the products
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufactured from products other than those of heading 22.09 or 29.15
23.09	Preparations of a kind used in animal feeding	Manufactured from products other than those of heading 23.09, provided that the value of non-originating products used does not exceed 40 % of the value of the products
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	
	(1) Products intended for inhalation without combustion	
	Products other than containing tobacco and reconstituted tobacco and other than manufactured tobacco substitutes	Manufactured from products other than those of heading 24.04 or 38.24 provided that the value of non-originating products used does not exceed 50 % of the value of the products
	(2) Other	
	(i) For oral application	Manufactured from products other than those of heading 21.06 or 24.04 provided that the value of non-originating products used does not exceed 40 % of the value of the products
	(ii) Other	Manufactured from products other than those of heading 24.04 or 38.24 provided that the value of non-originating products used does not exceed 50 % of the value of the products
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufactured from products of heading 28.43 (only manufactured through chemical transformation), or from products other than those of heading 28.43

ex.28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:	
	Organo-inorganic compounds	Manufactured from products other than organo-inorganic compounds of heading 28.52
ex.29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.05
ex.29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	Metal alcoholates	Manufactured from products other than metal alcoholates of heading 29.06
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Manufactured from products of heading 29.32 (only manufactured through chemical transformation), or from products other than those of heading 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufactured from products of heading 29.33 (only manufactured through chemical transformation), or from products other than those of heading 29.33
ex.29.34	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds:	
	Other than sultones or sultams	Manufactured from products other than those of heading 29.34 excluding sultones and sultams
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Manufactured from products other than chemically pure maltose or fructose of heading 17.02, or from products other than those of heading 29.40
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	Manufactured from products other than those of heading 32.03 to 32.05
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufactured from products other than those of heading 32.06 excluding mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufactured from products other than those of heading 32.08 or 32.12
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	Manufactured from products other than those of heading 32.10 or 32.12
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Manufactured from products other than those of heading 32.03 to 32.10, 32.12 or 32.13
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufactured from products other than those of heading 32.08 to 32.10, 32.12 or 32.14
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	Manufactured from products other than those of heading 33.02, provided that the value of non-originating products used does not exceed 50 % of the value of the products
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of	Manufactured from products other than those of heading 34.01 or 34.02

	liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01	Manufactured from products other than those of heading 34.01 or 34.02
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packing for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	
	(1) Other preparations for use in dentistry, with a basis of plasters (of calcined gypsum or calcium sulphate)	Manufactured from products other than those of heading 34.07, provided that the value of non-originating products used does not exceed 50% of the value of the products
	(2) Other	Manufactured from products other than those of heading 15.16 (only hydrogenated fats and oils), 15.17 (only hydrogenated fats and oils), 34.04, 34.07, 38.23 (only fatty alcohols), or 38.24
ex.35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
	Egg albumin	Manufactured from products other than those of Chapter 4 or 35
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	(1) Esterified starches and other starch derivatives	Manufactured from products other than esterified starches and other starch derivatives of heading 35.05
	(2) Other	Manufactured from products other than those of Chapter 7, 8, 10, 11 or 35
ex.36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	
	Articles of combustible materials as specified in Note 2 to this Chapter	Manufactured from products other than those of heading 36.06 excluding combustible substances or preparations
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufactured from products other than those of heading 37.01 or 37.02
ex. Chapter 38	Miscellaneous chemical products, excluding products of heading 38.01 to 38.07, 38.09, 38.21 or 38.23	Manufactured from products of the different tariff heading of the products obtained, provided that the value of non-originating products used does not exceed 50 % of the value of the products
ex.38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
	Preparations based on graphite or other carbon	Manufactured from products other than preparations based on graphite or other carbon of heading 38.01
ex.38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
	Ester gums	Manufactured from products other than ester gums of heading 38.06

38.09	Fishing 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:	
	(1) With a basis of amylaceous substances	Manufactured from products other than those of Chapter 11, heading 35.05 or 38.09
	(2) Other	Manufactured from products other than those of heading 38.09, provided that the value of non-originating products used does not exceed 50 % of the value of the products
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	Manufactured from products other than those of heading 39.01 to 39.14
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Manufactured from products other than those of heading 39.01 to 39.13, or 39.16
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Manufactured from products other than those of heading 39.01 to 39.13, or 39.18 to 39.21
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Manufactured from products other than those of heading 39.01 to 39.13, or 39.19 to 39.21
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufactured from products other than those of heading 39.01 to 39.13, or 39.20
39.21	Other plates, sheets, film, foil and strip, of plastics	Manufactured from products other than those of heading 39.01 to 39.13, 39.20 or 39.21
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.01 or 41.04
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.02 or 41.05
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Manufactured from products other than those of heading 41.03 or 41.06
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.01, 41.04 or 41.07
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.02, 41.05 or 41.12
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	Manufactured from products other than those of heading 41.03, 41.06 or 41.13
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
	(1) Chamois (including combination chamois) leather	Manufactured from products other than those of heading 41.01 to 41.03 which have not yet undergone any tanning process, or those of chamois (including combination chamois) leather of heading 41.14
	(2) Other	Manufactured from products of heading 41.01 to 41.03 which have not yet undergone any tanning process

ex. Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (excluding products of heading 42.05 or 42.06)	Manufactured from products of the different tariff headings (excluding heading 42.05) of the products
ex.43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03:	
	Other than dropped furskins	Manufactured from products other than those of heading 43.01 or 43.02
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufactured from products other than those of heading 43.02 or 43.03
ex.44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:	
	Planed, sanded or end-jointed	Manufactured from products other than those of heading 44.07 which have been planed, sanded or end-jointed
ex.44.12	Plywood, veneered panels and similar laminated wood:	
	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	Manufactured from products other than those of heading 44.07, 44.08 or 44.12
44.16	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	Manufactured from products other than those of heading 44.16 excluding staves of wood (riven staves only one principal surface of which has been sawn, or sawn staves at least one principal surface of which has been curvilinearly sawn, each of which has not been worked other than sawing)
ex.44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:	
	With cellular wood panels or cellular bamboo panels	Manufactured from products other than cellular wood panels or cellular bamboo panels of heading 44.18
ex.44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter94:	
	Other than wood marquetry or inlaid wood	Manufactured from products other than those of heading 44.20 excluding wood marquetry and inlaid wood
ex.46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
	Plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form	Manufactured from products other than those of heading 46.01 excluding plaits and similar products of plaiting materials
ex.50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:	
	Other than silk-worm gut	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
50.07	Woven fabrics of silk or of silk waste	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste

51.06	Yarn of carded wool, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.07	Yarn of combed wool, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
51.11	Woven fabrics of carded wool or of carded fine animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibre or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.12	Woven fabrics of combed wool or of combed fine animal hair:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
51.13	Woven fabrics of coarse animal hair or of horsehair	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.04	Cotton sewing thread, whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² :	

	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
52.12	Other woven fabrics of cotton:	
	(1) Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin	Manufactured from grey fabric
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.06	Flax yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.53.08	Yarn of other vegetable textile fibres; paper yarn:	
	Other than paper yarn	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
53.09	Woven fabrics of flax	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres, or textile fibre waste
53.11	Woven fabrics of other vegetable textile; fibres woven fabrics of paper yarn	Manufactured from paper, from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
ex. Chapter 54	Man-made filaments; strip and the like of man-made textile materials, excluding products of heading 54.04 to 54.06:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste, neither carded nor combed
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed

54.05	Artificial monofilament of 67 chemical decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.01	Synthetic filament tow	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.02	Artificial filament tow	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Manufactured from chemical products or from products of heading 47.01 to 47.06
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² :	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste

	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.15	Other woven fabrics of synthetic staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
55.16	Woven fabrics of artificial staple fibres:	
	(1) Containing more than 10% by weight of silk	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.02	Felt, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex.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:	
	Textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with plastics	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Manufactured from paper, from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
ex. Chapter 57	Carpets and other textile floor coverings, excluding products of heading 57.04	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste, neither carded nor combed
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery:	

	(1) Woven pile fabrics of heading 58.01 containing more than 10% of weight of silk, provided that the pile is uncut	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
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	Manufactured from textile yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters of viscose rayon:	
	(1) Impregnated with plastics or rubber	Manufactured from textile yarn
	(2) Other	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Manufactured from textile yarn
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	Manufactured from textile fibres or textile yarn
59.05	Textile wall coverings	Manufactured from textile yarn
59.06	Rubberised textile fabrics, other than those of heading 59.02	Manufactured from textile yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufactured from textile yarn
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	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.09	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
59.11	Textile products and articles, for technical uses, specified in Note 8 to this Chapter	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 60	Knitted or crocheted fabrics	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace
ex. Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, excluding products of heading 62.13 to 62.17	Manufactured from woven fabrics, felt, nonwovens, knitted or crocheted fabrics or lace
62.13	Handkerchiefs	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
62.14	Shawls, scarves, mufflers, mantillas, veils and the like	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
62.15	Ties, bow ties and cravats	Manufactured from textile yarn
62.16	Gloves, mittens and mitts	Manufactured from textile yarn

62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12	Manufactured from textile yarn
ex. Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading 63.08 or 63.09	Manufactured from chemical products, from products of heading 47.01 to 47.06, or 50.01, or from natural textile fibres (excluding raw silk), man-made staple fibres or textile fibre waste
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Manufactured from chemical products, from products of heading 47.01 to 47.06, or from natural textile fibres, man-made staple fibres or textile fibre waste
Chapter 64	Footwear, gaiters and the like; part of such articles	Manufactured from products of the different tariff heading (excluding heading 64.06) of the products
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Manufactured from products other than those of heading 65.02 or 65.04
ex.65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:	
	Felt hats and other felt headgear, made from the hat bodies, hoods or plateau of heading 65.01, whether or not lined or trimmed	Manufactured from products other than those of heading 65.01 or 65.05 (felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufactured from products other than those of heading 66.01, provided that the value of non-originating products used does not exceed 50 % of the value of the products
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Manufactured from products other than those of heading 70.03 to 70.05
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufactured from products other than those of heading 70.03 to 70.07
ex.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):	
	Cut-worked articles	Manufactured from products of heading 70.13 (only cutwork in which the value of non-originating products used does not exceed 50 % of the value of the products) or manufactured from products other than those of heading 70.13
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufactured from unwrought products of heading 71 .01 to 71.04
71.17	Imitation jewellery	Manufactured from products other than those of heading 71.17 excluding chain of metal
72.07	Semi-finished products of iron or non-alloy steel	Manufactured from products other than those of heading 72.06 or 72.07
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	Manufactured from products other than those of heading 72.07, 72.08 or 72.11
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.09 or 72.11
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.11
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufactured from products other than those of heading 72.07 to 72.09, or 72.11
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad plated or coated	Manufactured from products other than those of heading 72.07 to 72.12
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufactured from products other than those of heading 72.07, 72.13 or 72.14

72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufactured from products other than those of heading 72.07, 72.13 or 72.14
72.15	Other bars and rods of iron or non-alloy steel	Manufactured from products other than those of heading 72.07, or 72.13 to 72.15
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufactured from products other than those of heading 72.07 to 72.16
72.17	Wire of iron or non-alloy steel	Manufactured from products other than those of heading 72.13 to 72.15, or 72.17
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 or 72.20
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.21 or 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
	(1) Bars and rods	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.21 or 72.22
	(2) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.18, or from products other than those of heading 72.19 to 72.22
72.23	Wire of stainless steel	Manufactured from products other than those of heading 72.21 to 72.23
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25 or 72.26
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
	(1) Angles, shapes and sections	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.25, 72.26 or 72.28
	(2) Other	Manufactured from products other than semi-finished products of heading 72.24, or from products other than those of heading 72.27 or 72.28
72.29	Wire of other alloy steel	Manufactured from products other than those of heading 72.27 to 72.29
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Manufactured from products other than those of heading 72.07 to 72.12, 72.16, 72.19, 72.20, 72.22, 72.25, 72.26, 72.28 or 73.01 ", or" from products other than semi-finished products of heading 72.18 or 72.24.
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 specialized for jointing or fixing rails	Manufactured from products of heading 72.06, or from products of heading 72.18 or 72.24 excluding semi-finished products
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73

73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Manufactured from products other than those of Chapter 72 (excluding heading 72.07, 72.18 and 72.24) or 73
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.12
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Manufactured from products other than those of heading 72.17, 72.23, 72.29 or 73.13
74.02	Unrefined copper; copper anodes for electrolytic refining	Manufactured from products other than those of heading 74.01 or 74.02
74.03	Refined copper and copper alloys, unwrought	Manufactured from products other than those of heading 74.01 to 74.03
74.07	Copper bars, rods and profiles	Manufactured from products other than those of heading 74.07 to 74.09
74.08	Copper wire	Manufactured from products other than those of heading 74.07 to 74.09
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	Manufactured from products other than those of heading 74.07 or 74.09
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm)	Manufactured from products other than those of heading 74.07 to 74.10
74.11	Copper tubes and pipes	Manufactured from products than those of heading 74.07, 74.09 or 74.11
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Manufactured from products other than those of heading 74.07, excluding profiles of which the maximum cross-sectional dimension does not exceed 6 mm, from products other than those of heading 74.08 or 74.09 of which the maximum cross-sectional dimension does not exceed 6 mm, or from products other than those of heading 74.13
75.02	Unwrought nickel	Manufactured from products other than those of heading 75.01 or 75.02
75.05	Nickel bars, rods, profiles and wire	Manufactured from products other than those of heading 75.05 or 75.06
75.06	Nickel plates, sheets, strip and foil	Manufactured from products other than those of heading 75.05 or 75.06
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 75.05 to 75.07
ex.75.08	Other articles of nickel:	
	Nickel anodes for electroplating including those produced by electrolysis	Manufactured from products other than cathodes of heading 75.01, or from products other than those of heading 75.05 to 75.08
76.04	Aluminium bars, rods and profiles	Manufactured from products other than those of heading 76.04 to 76.06
76.05	Aluminium wire	Manufactured from products other than those of heading 76.04 to 76.06
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 76.04 or 76.06
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	Manufactured from products other than those of heading 76.04 to 76.07
76.08	Aluminium tubes and pipes	Manufactured from products other than those of heading 76.04, 76.06 or 76.08
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 76.04, 76.06, 76.08 or 76.09
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufactured from products other than those of heading 76.05 of which the maximum cross-sectional dimension does not exceed 6 mm, or from products other than those of heading 76.14
78.04	Lead plates, sheets, strip and foil; lead powders and flakes	Manufactured from products other than those of heading 78.04, "or" from products other than lead bars, rods, profiles and wire of heading 78.06.

ex.78.06	Other articles of lead:	
	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 78.04, or from products other than lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves), lead bars, rods, profiles and wire of heading 78.06
	Lead bars, rods, profiles and wire	Manufactured from products other than those of heading 78.04, or from products other than lead bars, rods, profiles and wire of heading 78.06
79.04	Zinc bars, rods, profiles and wire	Manufactured from products other than those of heading 79.04 or 79.05
79.05	Zinc plates, sheets, strip and foil	Manufactured from products other than those of heading 79.04 or 79.05
ex.79.07	Other articles of zinc:	
	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 79.04 or 79.05, or from products other than zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 79.07
80.03	Tin bars, rods, profiles and wire	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07
ex.80.07	Other articles of tin:	
	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm of heading 80.07
	Tin 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; tin powders and flakes	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin 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); tin powders and flakes of heading 80.07
	Tin tubes, pipes and tube or pipe fitting (for example, couplings, elbows, sleeves)	Manufactured from products other than those of heading 80.03, or from products other than tin plates, sheets and strip, of a thickness exceeding 0.2 mm, tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) of heading 80.07
ex. Chapter 81	Other base metals; cermets; articles thereof, excluding products of heading 81.13	Manufactured from products of the different tariff heading (excluding unwrought) of the products
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	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
ex. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products of heading 90.01 or 90.30	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufactured from products provided that the value of non-originating products used of the different tariff heading from that of the products does not exceed 40 % of the value of the products, and the value of non-originating products used of the same tariff heading as that of the product does not exceed 5 % of the value of the products
ex. Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates	Manufactured from products of the different tariff heading (excluding heading 94.04) of the products

	and the like; prefabricated buildings, excluding products of heading 94.04 to 94.06	
ex.96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	
	Articles	Manufactured from products other than those of heading 96.01 excluding worked products
ex.96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
	Brooms and brushes, excluding products of subheading 9603.10; paint rollers, squeegees and mops	Manufactured from products other than those of heading 96.03, provided that the value of non-originating products used does not exceed 50 % of the value of the products
	Hand-operated mechanical floor sweepers, not motorised	Manufactured from products other than hand-operated mechanical floor sweepers, not motorised, of heading 96.03
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufactured from products other than those of heading 96.06, provided that the value of non-originating products used does not exceed 50 % of the value of the products
ex.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, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09:	
	Fountain pens, stylograph pens and other pens; pen-holders	Manufactured from products other than those of heading 96.08 excluding pen nibs and nib point
ex.96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	
	Smoking pipes or pipe bowls of wood	Manufactured from products other than those of heading 96.14 excluding shaped blocks of wood
96.17	Vacuum flasks and other vacuum vessels, complete ; parts there of other than glass inners	Manufactured from products other than vacuum flasks and other glass flasks for vacuum vessels of heading 70.20, or from products other than those of products heading 96.17