

## ANNEX 22-01

**Introductory notes and list of substantial processing or working operations conferring non-preferential origin**

## INTRODUCTORY NOTES

1. **Definitions**

- 1.1. References to ‘manufacturing’, ‘producing’ or ‘processing’ goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

- 1.2. ‘Material’ includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

‘Originating material’ means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

‘Non-originating material’ means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

‘Product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation.

1.3. *Value added rule*

- (a) ‘X% value added rule’ means manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least X% of the ex-works price of the product. ‘X’ represents the percentage indicated for each heading.
- (b) ‘Value acquired as a result of working and processing and incorporation of parts originating in the country of manufacture’ means the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.
- (c) ‘Ex-works price’ means the price paid or to be paid for the product ready for collection at the manufacturer’s premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

1.4. *Complete making up*

The term ‘complete making-up’ used in the list means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.

However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

- 1.5. Where the term ‘country’ is used in this Annex, it shall be understood to refer to ‘country or territory’.

## 2. Application of the rules in this Annex

- 2.1. The rules provided in this Annex are to be applied to goods on the basis of their classification in the Harmonised System, as well as on further criteria which may be provided for in addition to the Harmonised System headings or subheadings created specifically for the purposes of this Annex. A Harmonised System heading or subheading which is further subdivided using such criteria is referred to in this Annex as ‘split heading’ or ‘split subheading’. ‘Harmonised System’ means the Harmonized Commodity Description and Coding System (also referred to as ‘HS’) as amended pursuant to the Recommendations of 26 June 2009 and of 26 June 2010 of the Customs Cooperation Council.

Classification of goods within headings and subheadings of the Harmonised System is governed by the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading Notes to that System. Those rules and notes form part of the Combined Nomenclature, which is set out in Annex I to Council Regulation (EEC) No 2658/87. For the purposes of the identification of a correct split heading or subheading for certain goods in this Annex, the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading notes to that System, are to apply *mutatis mutandis*, unless otherwise required in this Annex.

- 2.2. Reference to a change in tariff classification in the primary rules laid down below shall apply only to non-originating materials.
- 2.3. Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.
- 2.4. When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled.
- 2.5. For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10 % of the ex-works price of the good.
- 2.6. Primary rules laid down at Chapter level (Chapter primary rules) have the same value as primary rules laid down at subdivision level and can be applied alternatively.

## 3. Glossary

The primary rules at subdivision level, when they are based on a change in tariff classification, can be expressed using the following abbreviations.

- CC : change to the chapter in question from any other chapter  
 CTH : change to the heading in question from any other heading

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ANNEX 22-01 SECTION 1 CHAPTER 2 Chapter residual rule applicable to mixtures:

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- CTSH : change to the subheading in question from any other subheading or from any other heading
- CTHS : change to the split heading in question from any other split of this heading or from any other heading
- CTSHS : change to the split subheading in question from any other split of this subheading or from any other subheading or heading

**SECTION 1****LIVE ANIMALS; ANIMAL PRODUCTS****CHAPTER 2****Meat and edible meat offal****Chapter residual rule applicable to mixtures:**

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter note:**

Where the primary rule for headings 0201 until 0206 is not met, the meat (offal) shall be considered as originating in the country where the animals from which it was obtained were fattened or reared for the longest period.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0201	Meat of bovine animals, fresh or chilled.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
0202	Meat of bovine animals, frozen	The origin of the goods of this heading shall be the

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		country in which the animal was fattened for a period of at least three months before slaughtering.
0203	Meat of swine, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
0204	Meat of sheep or goats, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.

#### CHAPTER 4

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

#### **Chapter residual rule applicable to mixtures:**

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products from headings 0401 to 0404 shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### **Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

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HS 2012 Code	Description of goods	Primary rules
ex 0408	Birds' eggs, not in shell, dried, and egg yolks, dried	The origin of the goods shall be the country where drying took place (after breaking and separation where appropriate) of: <ul style="list-style-type: none"> <li>— birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407</li> <li>— birds' eggs, not in shell, other than dried, falling within HS heading ex 0408</li> <li>— egg yolks, other than dried, falling within HS heading ex 0408</li> </ul>

*SECTION II***VEGETABLE PRODUCTS**

## CHAPTER 9

**Coffee, tea, maté and spices****Chapter residual rule applicable to mixtures:**

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
	Coffee, not roasted:	

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0901 11	- -	Not decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
0901 12	- -	Decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
		Coffee, roasted	
0901 21	- -	Not decaffeinated	CTSH
0901 22	- -	Decaffeinated	CTSH

## CHAPTER 14

### Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### Chapter residual rule applicable to mixtures:

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 1404	Cotton linters, bleached	The origin of the goods shall be the country where the product is made from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product

*SECTION IV***PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

## CHAPTER 17

**Sugars and sugar confectionery****Chapter residual rule applicable to mixtures:**

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
1702	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	As specified for split headings
ex 1702 (a)	Chemically pure lactose, maltose, glucose and fructose	CTHS
ex 1702 (b)	Other	CC

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1703	Molasses resulting from the extraction or refining of sugar	CC
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH

## CHAPTER 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### Chapter residual rule applicable to mixtures

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 2009	Grape juice Other	CTH, except from grape must of heading 2204

## CHAPTER 22

### Beverages, spirits and vinegar

#### Chapter residual rule applicable to mixtures

- (1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
- (2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the



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origin of a mixture of wine (heading 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) shall be the country of origin of the materials that account for more than 85 % in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

- (3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

### Chapter residual rule:

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 2204	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	The origin of the goods shall be the country where the grapes were obtained in their natural or unprocessed state.
ex 2205	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### 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**

### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3401	Felt and non-wovens, impregnated, coated or	Manufacture from felt or non-wovens

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	covered with soap or detergent	
ex 3405	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens

## CHAPTER 35

### Albuminoidal substances; modified starches; glues; enzymes

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3502	Dried egg albumin:	Drying (after breaking and separation, where appropriate) of: <ul style="list-style-type: none"> <li>— birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407</li> <li>— birds' eggs, not in shell, other than dried, falling within HS heading ex 0408 or</li> <li>— egg whites, other than dried, falling within HS heading ex 3502</li> </ul>

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ANNEX 22-01 SECTION VIII CHAPTER 42 Chapter residual rule:

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*Status: This is the original version (as it was originally adopted).***SECTION VIII****RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR  
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)****CHAPTER 42****Articles of leather; saddlery and harness; travel goods, handbags and  
similar containers; Articles of animal gut (other than silk-worm gut)****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
ex 4203	Articles of apparel of leather or of composition leather	Complete making-up

**SECTION X****PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC  
MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR  
PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF****CHAPTER 49****Printed books, newspapers, pictures and other products of  
the printing industry; manuscripts, typescripts and plans****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
ex 4910	Ceramic calendars of any kind, printed, including calendar blocks, decorated.	CTH

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## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## CHAPTER 50

## Silk

## Chapter Note:

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

## Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5001	Silk-worm cocoons suitable for reeling.	CTH
5002	Raw silk (not thrown).	CTH
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Manufacture from: <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached,

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		accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5005	Yarn spun from silk waste, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	As specified for split headings
ex 5006 (a)	Silk-worm gut	CTH
ex 5006 (b)	Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> </ul>

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		— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations.

## CHAPTER 51

**Wool, fine or coarse animal hair; horsehair yarn and woven fabric****Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5101	Wool, not carded or combed	As specified for split headings
ex 5101 (a)	Greasy, including fleece-washed wool:	CTH

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ex 5101 (b)	degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50 % of the ex-works price of the product
ex 5101 (c)	carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50 % of the ex-works price of the product
5102	Fine or coarse animal hair, not carded or combed.	CTH
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	As specified for split headings
ex 5103 (a)	carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50 % of the ex-works price of the product
ex 5103 (b)	other	CTH
5104	Garnetted stock of wool or of fine or coarse animal hair.	CTH
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH
5106	Yarn of carded wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments,</p>

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		<p>unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5107	Yarn of combed wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded</li> </ul>



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		<p>or combed or otherwise prepared for spinning</p> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5109	Yarn of wool or of fine animal hair, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> </ul>

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		<p>— chemical materials or textile pulp, or</p> <p>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</p> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5111	Woven fabrics of carded wool or of carded fine animal hair.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5112	Woven fabrics of combed wool or of combed fine animal hair.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5113	Woven fabrics of coarse animal hair or of horsehair.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

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## CHAPTER 52

## Cotton

## Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5201	Cotton, not carded or combed.	As specified for split headings
ex 5201 (a)	bleached	Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product
ex 5201 (b)	other	CTH
5202	Cotton waste (including yarn waste and garnetted stock).	CTH
5203	Cotton, carded or combed.	CTH
5204	Cotton sewing thread, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not</p>

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		exceeding 48 % of the ex-works price of the product
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached,</p>

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		accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5207	Cotton yarn (other than sewing thread) put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>

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5210	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 g/m <sup>2</sup> .	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5211	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 <sup>2</sup> .	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5212	Other woven fabrics of cotton.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

## CHAPTER 53

### Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CTH
5302	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CTH
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres	CTH

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	(including yarn waste and garnetted stock).	
[5304]		
5305	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CTH
5306	Flax yarn.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5307	Yarn of jute or of other textile bast fibres of heading 5303.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> </ul>

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		<p>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</p> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5308	Yarn of other vegetable textile fibres; paper yarn.	As specified for split headings
ex 5308 (a)	Yarn of other vegetable textile fibres	<p>Manufacture from:</p> <p>— natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>— grege silk or silk waste,</p> <p>— chemical materials or textile pulp, or</p> <p>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</p> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>



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ex 5308 (b)	paper yarn	CTH
5309	Woven fabrics of flax.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	As specified for split headings
ex 5311 (a)	Woven fabrics of other vegetable textile fibres	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 5311 (b)	woven fabrics of paper yarn	CTH

## CHAPTER 54

**Man-made filaments; strip and the like of man-made textile materials****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste,

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		<ul style="list-style-type: none"> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5403	Artificial filament yarn (other than sewing thread), not put	Manufacture from:

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	up for retail sale, including artificial monofilament of less than 67 decitex.	<ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5404	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.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not</p>

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		being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5405	Artificial 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 artificial textile materials of an apparent width not exceeding 5 mm.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p>

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		Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

## CHAPTER 55

**Man-made staple fibres****Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
5501	Synthetic filament tow.	Manufacture from chemical materials or textile pulp
5502	Artificial filament tow.	Manufacture from chemical materials or textile pulp

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5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Manufacture from chemical materials or textile pulp
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5509	Yarn (other than sewing thread) of synthetic staple	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed</li> </ul>

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	fibres, not put up for retail sale.	<p>or otherwise prepared for spinning,</p> <ul style="list-style-type: none"> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating</p>

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		material (including yarn), not exceeding 48 % of the ex-works price of the product
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— grege silk or silk waste,</li> <li>— chemical materials or textile pulp, or</li> <li>— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning</li> </ul> <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product</p>
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5513	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 <sup>2</sup> .	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached</p>



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	or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	fabrics, accompanied by preparatory or finishing operations
5515	Other woven fabrics of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5516	Woven fabrics of artificial staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

## CHAPTER 56

**Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof****Chapter Note:**

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated.	As specified for split headings
ex 5602 (a)	printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached felt, accompanied by

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		preparatory or finishing operations
ex 5602 (b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex 5602 (c)	Other	Manufacture from fibres
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	As specified for split headings
ex 5603 (a)	Nonwovens: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations
ex 5603 (b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex 5603 (c)	Other	Manufacture from fibres
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.	As specified for split headings
ex 5604 (a)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 5604 (b)	other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal.	CTH
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and	CTH

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	gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament

## CHAPTER 57

**Carpets and other textile floor coverings****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
5701	Carpets and other textile floor coverings, knotted, whether or not made up.	CTH
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs.	CTH
5703	Carpets and other textile floor coverings, tufted, whether or not made up.	CTH
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Manufacture from fibres

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5705	Other carpets and other textile floor coverings, whether or not made up.	CTH
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## CHAPTER 58

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

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	As specified for split headings
ex 5801 (a)	Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5801 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5801 (c)	Other	Manufacture from yarn
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.	As specified for split headings
ex 5802 (a)	Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5802 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens

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ex 5802 (c)	Other	Manufacture from yarn
5803	Gauze, other than narrow fabrics of heading 5806	As specified for split headings
ex 5803 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5803 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5803 (c)	Other	Manufacture from yarn
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002.	As specified for split headings
ex 5804 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5804 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5804 (c)	Other	Manufacture from yarn
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	As specified for split headings
ex 5805 (a)	printed or dyed	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations

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ex 5805 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5805 (c)	other	Manufacture from yarn
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	As specified for split headings
ex 5806 (a)	printed or dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5806 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5806 (c)	other	Manufacture from yarn
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	As specified for split headings
ex 5807 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5807 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5807 (c)	Other	Manufacture from yarn
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	As specified for split headings

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ex 5808 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5808 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5808 (c)	Other	Manufacture from yarn
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	As specified for split headings
ex 5809 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5809 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5809 (c)	Other	Manufacture from yarn
5810	Embroidery in the piece, in strips or in motifs.	Manufacture in which the value of the materials used does not exceed 50 % of the ex-works price of the product
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	As specified for split headings
ex 5811 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens,

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		accompanied by preparatory or finishing operations
ex 5811 (b)	impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5811 (c)	Other	Manufacture from yarn

## CHAPTER 59

**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Manufacture from unbleached fabrics
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from yarn
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Manufacture from unbleached fabrics, felt or non-wovens



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5905	Textile wall coverings.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5906	Rubberised textile fabrics, other than those of heading 5902.	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5908	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.	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Manufacture from yarn or fibres
5910	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.	Manufacture from yarn or fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	As Specified for split headings
ex 5911 (a)	polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within heading 6310
ex 5911 (b)	Other	Manufacture from yarn or fibres

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## CHAPTER 60

**Knitted or crocheted fabrics****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted.	As specified for split headings
ex 6001 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6001 (b)	Other	Manufacture from yarn
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.	As specified for split headings
ex 6002 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6002 (b)	Other	Manufacture from yarn
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 6001 or 6002.	As specified for split headings
ex 6003 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by

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		preparatory or finishing operations
ex 6003 (b)	Other	Manufacture from yarn
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.	As specified for split headings
ex 6004 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6004 (b)	Other	Manufacture from yarn
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.	As specified for split headings
ex 6005 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6005 (b)	Other	Manufacture from yarn
6006	Other knitted or crocheted fabrics.	As specified for split headings
ex 6006 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6006 (b)	Other	Manufacture from yarn

## CHAPTER 61

**Articles of apparel and clothing accessories, knitted or crocheted****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 6103.	As specified for split headings
ex 6101 (a)	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	Complete making-up
ex 6101 (b)	other	Manufacture from yarn
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 6104.	As specified for split headings
ex 6102 (a)	obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to	Complete making-up

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	form or obtained directly to form	
ex 6102 (b)	other	Manufacture from yarn
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	As specified for split headings
ex 6103 (a)	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	Complete making-up
ex 6103 (b)	other	Manufacture from yarn
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	As specified for split headings
ex 6104 (a)	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	Complete making-up
ex 6104 (b)	other	Manufacture from yarn
6105	Men's or boys' shirts, knitted or crocheted.	As specified for split headings
ex 6105 (a)	obtained by sewing together or otherwise assembling, two	Complete making-up

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	or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	
ex 6105 (b)	other	Manufacture from yarn
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	As specified for split headings
ex 6106 (a)	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	Complete making-up
ex 6106 (b)	other	Manufacture from yarn
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	As specified for split headings
ex 6107 (a)	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	Complete making-up
ex 6107 (b)	other	Manufacture from yarn
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	As specified for split headings

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ex 6108 (a)	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	Complete making-up
ex 6108 (b)	other	Manufacture from yarn
6109	T-shirts, singlets and other vests, knitted or crocheted.	As specified for split headings
ex 6109 (a)	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	Complete making-up
ex 6109 (b)	other	Manufacture from yarn
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	As specified for split headings
ex 6110 (a)	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	Complete making-up
ex 6110 (b)	other	Manufacture from yarn
6111	Babies' garments and clothing accessories, knitted or crocheted.	As specified for split headings
ex 6111 (a)	obtained by sewing together	Complete making-up

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	or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	
ex 6111 (b)	other	Manufacture from yarn
6112	Track suits, ski suits and swimwear, knitted or crocheted.	As specified for split headings
ex 6112 (a)	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	Complete making-up
ex 6112 (b)	other	Manufacture from yarn
6113	Garments, made up of knitted or crocheted fabrics of Heading 5903, 5906 or 5907.	As specified for split headings
ex 6113 (a)	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	Complete making-up
ex 6113 (b)	other	Manufacture from yarn
6114	Other garments, knitted or crocheted.	As specified for split headings
ex 6114 (a)	obtained by sewing together or otherwise assembling, two or more pieces of	Complete making-up



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	knitted or crocheted fabric which have been either cut to form or obtained directly to form	
ex 6114 (b)	other	Manufacture from yarn
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	As specified for split headings
ex 6115 (a)	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	Complete making-up
ex 6115 (b)	other	Manufacture from yarn
6116	Gloves, mittens and mitts, knitted or crocheted.	As specified for split headings
ex 6116 (a)	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	Complete making-up
ex 6116 (b)	other	Manufacture from yarn
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	As specified for split headings

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ex 6117 (a)	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	Complete making-up
ex 6117 (b)	other	Manufacture from yarn

## CHAPTER 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6201	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 6203.	As specified for split headings
ex 6201 (a)	finished or complete	Complete making-up
ex 6201 (b)	unfinished or incomplete	Manufacture from yarn
6202	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 6204.	As specified for split headings
ex 6202 (a)	finished or complete	Complete making-up

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ex 6202 (b)	unfinished or incomplete	Manufacture from yarn
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	As specified for split headings
ex 6203 (a)	finished or complete	Complete making-up
ex 6203 (b)	unfinished or incomplete	Manufacture from yarn
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	As specified for split headings
ex 6204 (a)	finished or complete	Complete making-up
ex 6204 (b)	unfinished or incomplete	Manufacture from yarn
6205	Men's or boys' shirts.	As specified for split headings
ex 6205 (a)	finished or complete	Complete making-up
ex 6205 (b)	unfinished or incomplete	Manufacture from yarn
6206	Women's or girls' blouses, shirts and shirt-blouses.	As specified for split headings
ex 6206 (a)	finished or complete	Complete making-up
ex 6206 (b)	unfinished or incomplete	Manufacture from yarn
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	As specified for split headings

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ex 6207 (a)	finished or complete	Complete making-up
ex 6207 (b)	unfinished or incomplete	Manufacture from yarn
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	As specified for split headings
ex 6208 (a)	finished or complete	Complete making-up
ex 6208 (b)	unfinished or incomplete	Manufacture from yarn
6209	Babies' garments and clothing accessories.	As specified for split headings
ex 6209 (a)	finished or complete	Complete making-up
ex 6209 (b)	unfinished or incomplete	Manufacture from yarn
6210	Garments, made up of fabrics of Heading 5602, 5603, 5903, 5906 or 5907.	As specified for split headings
ex 6210 (a)	finished or complete	Complete making-up
ex 6210 (b)	unfinished or incomplete	Manufacture from yarn
6211	Track suits, ski suits and swimwear; other garments.	As specified for split headings
ex 6211 (a)	finished or complete	Complete making-up
ex 6211 (b)	unfinished or incomplete	Manufacture from yarn
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	As specified for split headings

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ex 6212 (a)	finished or complete	Complete making-up
ex 6212 (b)	unfinished or incomplete	Manufacture from yarn
6213	Handkerchiefs.	As specified for split headings
ex 6213 (a)	embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6213 (b)	other	Manufacture from yarn
6214	Shawls, scarves, mufflers, mantillas, veils and the like.	As specified for split headings
ex 6214 (a)	embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6214 (b)	other	Manufacture from yarn
6215	Ties, bow ties and cravats.	As specified for split headings
ex 6215 (a)	finished or complete	Complete making-up
ex 6215 (b)	unfinished or incomplete	Manufacture from yarn
6216	Gloves, mittens and mitts.	As specified for split headings
ex 6216 (a)	finished or complete	Complete making-up
ex 6216 (b)	unfinished or incomplete	Manufacture from yarn
6217	Other made up clothing accessories; parts of garments	As specified for split headings

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	or of clothing accessories, other than those of Heading 6212.	
ex 6217 (a)	finished or complete	Complete making-up
ex 6217 (b)	unfinished or incomplete	Manufacture from yarn

### CHAPTER 63

#### Other made up textile articles; sets; worn clothing and worn textile articles; rags

##### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6301	Blankets and travelling rugs.	As specified for split headings
	of felt or non-wovens:	
ex 6301 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6301 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	other:	
	- - knitted or crocheted	
ex 6301 (c)	- - - unembroidered	Complete making-up
ex 6301 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product

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	- - not knitted or crocheted:	
ex 6301 (e)	- - - unembroidered	Manufacture from yarn
ex 6301 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6302	Bed linen, table linen, toilet linen and kitchen linen.	As specified for split headings
	of felt or non-wovens:	
ex 6302 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6302 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	other:	
	- - knitted or crocheted	
ex 6302 (c)	- - - unembroidered	Complete making-up
ex 6302 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6302 (e)	- - - unembroidered	Manufacture from yarn
ex 6302 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

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6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	As specified for split headings
	of felt or non-wovens:	
ex 6303 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6303 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	other:	
	- - knitted or crocheted	
ex 6303 (c)	- - - unembroidered	Complete making-up
ex 6303 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6303 (e)	- - - unembroidered	Manufacture from yarn
ex 6303 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6304	Other furnishing articles, excluding those of Heading 9404.	As specified for split headings
	of felt or non-wovens:	
ex 6304 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6304 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached



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	other:	
	- - knitted or crocheted	
ex 6304 (c)	- - - unembroidered	Complete making-up
ex 6304 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6304 (e)	- - - unembroidered	Manufacture from yarn
ex 6304 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6305	Sacks and bags, of a kind used for the packing of goods.	As specified for split headings
	of felt or non-wovens:	
ex 6305 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6305 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	other:	
	- - knitted or crocheted	
ex 6305 (c)	- - - unembroidered	Complete making-up
ex 6305 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric

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		used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6305 (e)	- - - unembroidered	Manufacture from yarn
ex 6305 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	As specified for split headings
	Tarpaulins, awnings and camping goods, of felt or non-wovens:	
ex 6306 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6306 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	other tarpaulins, awnings and camping goods:	
	- - knitted or crocheted	
ex 6306 (c)	- - - unembroidered	Complete making-up
ex 6306 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6306 (e)	- - - unembroidered	Manufacture from yarn
ex 6306 (f)	- - - embroidered	Manufacture from yarn

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		Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6306 (g)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
6307	Other made up articles, including dress patterns.	As specified for subheadings
6307 10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Manufacture from yarn
6307 20	Life-jackets and life-belts	Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product
6307 90	Other	Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making-up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25 % of the ex-works price of the set
6309	Worn clothing and other worn articles.	Collection and packing for shipment
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	CTH

*SECTION XII***FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND**

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**PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE  
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**CHAPTER 64**

**Footwear, gaiters and the like; parts of such articles**

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6402	Other footwear with outer soles and uppers of rubber or plastics.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6405	Other footwear.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406

*SECTION XIII***ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE**

## CHAPTER 69

**Ceramic products****Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
ex 6911 to ex 6913	Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles and toilet articles, decorated	CTH

*SECTION XIV***NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

## CHAPTER 71

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

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
ex 7117	Ceramic imitation jewellery, decorated	CTH

*SECTION XV***BASE METALS AND ARTICLES OF BASE METAL****CHAPTER 72****Iron and steel****Definition**

For the purposes of this Chapter, the expressions ‘cold-rolled (cold-reduced)’ and ‘cold-formed’ mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

**Chapter Note**

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH
7202	Ferro-alloys.	CTH
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms.	CTH
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	As specified for split headings
ex 7204 (a)	Ferrous waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption

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ex 7204 (b)	Re-melting scrap ingots of iron or steel	The origin of the goods of this split heading shall be the country where the waste and scrap used to obtain them were derived from manufacturing or processing operations or from consumption
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel.	As specified for subheadings
7205 10	Granules	CTH
	Powders:	
7205 21	- - Of alloy steel	As specified for split subheadings
ex 7205 21 (a)	- - - Mixed powders of alloy steel	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex 7205 21 (b)	- - - Unmixed powders of alloy steel	CTSH
7205 29	- - Other	As specified for split subheadings
ex 7205 29 (a)	- - - Other mixed powders	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex 7205 29 (b)	- - - Other unmixed powders	CTSH
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).	CTH
7207	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 7206
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	CTH
7209	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.	CTH
7210	Flat-rolled products of iron or non-alloy steel, of a width of	As specified for split headings

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	600 mm or more, clad, plated or coated.	
ex 7210 (a)	Clad	CTHS
ex 7210 (b)	Plated or coated with tin, and printed or lacquered	CTH
ex 7210 (c)	Plated or coated with zinc, and corrugated	CTH
ex 7210 (d)	Other	CTH
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	As specified for split headings
ex 7211 (a)	Hot-rolled	CTH, except from heading 7208
ex 7211 (b)	Cold-rolled (cold-reduced)	CTHS, except from heading 7209
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	As specified for split headings
ex 7212 (a)	Clad	CTHS, except from heading 7210
ex 7212 (b)	Other	CTH, except from heading 7210
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 7214
7214	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.	CTH, except from heading 7213
7215	Other bars and rods of iron or non-alloy steel.	CTH
7216	Angles, shapes and sections of iron or non-alloy steel.	As specified for split headings
ex 7216 (a)	Not further worked than hot-rolled	CTH, except from heading 7208, 7209, 7210, 7211



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		or 7212, and except from heading 7213, 7214 or 7215 when this change results from cutting or bending.
ex 7216 (b)	Not further worked than cold-rolled	CTH, except from heading 7209 or split heading ex 7211 (b), and except from heading 7215 when this change results from cutting or bending.
ex 7216 (c)	Clad	CTHS
ex 7216 (d)	Other	CTH, except from headings 7208 to 7215
7217	Wire of iron or non-alloy steel.	CTH, except from headings 7213 to 7215; or change from headings 7213 to 7215, provided the material has been cold-formed.
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more.	As specified for split headings
ex 7219 (a)	Not further worked than hot-rolled	CTH
ex 7219 (b)	Not further worked than cold-rolled	CTHS
ex 7219 (c)	Clad	CTHS
ex 7219 (d)	Other	CTHS
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm.	As specified for split headings
ex 7220 (a)	Not further worked than hot-rolled	CTH, except from 7219
ex 7220 (b)	Not further worked than cold rolled	CTHS
ex 7220 (c)	Clad	CTHS

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ex 7220 (d)	Other	CTHS
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 7222
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	As specified for split headings
ex 7222 (a)	Bars and rods, not further worked than hot-rolled	CTH, except from heading 7221
ex 7222 (b)	Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7219 or 7220 and except from heading 7221 or split heading ex 7222 (a) when this change results from cutting or bending.
ex 7222 (c)	Bars and rods, angles, shapes and sections, not further worked than cold-rolled	CTH, except from split heading ex 7219 (b) or ex 7220 (b); or CTHS from split heading ex 7222 (a)
ex 7222 (d)	Bars and rods, angles, shapes and sections, clad	CTHS
ex 7222 (e)	Other bars and rods	CTH, except from heading 7221
ex 7222 (f)	Other angles, shape and sections	CTHS
7223	Wire of stainless steel.	CTH, except from 7221 to 7222; or change from headings 7221 to 7222, provided the material has been cold-formed.
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	As specified for split headings
ex 7225 (a)	Not further worked than hot-rolled	CTH

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ex 7225 (b)	Not further worked than cold-rolled	CTHS
ex 7225 (c)	Clad	CTHS
ex 7225 (d)	Other	CTH
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	As specified for split headings
ex 7226 (a)	Not further worked than hot-rolled	CTH, except from heading 7225
ex 7226 (b)	Not further worked than cold-rolled	CTHS, except from cold-rolled products of heading 7225
ex 7226 (c)	Clad	CTHS
ex 7226 (d)	Other	CTHS, except from the same subheading
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH, except from heading 7228
7228	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.	As specified for split headings
ex 7228 (a)	Bars and rods, not further worked than hot-rolled	CTH, except from heading 7227
ex 7228 (b)	Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7225 or 7226, and except from heading 7227 or split heading ex 7228 (a) when this change results from cutting or bending.
ex 7228 (c)	Bars and rods, angles, shapes and sections not further worked than cold-rolled	CTH, except from split heading ex 7225 (b) or ex 7226 (b) or CTHS from split heading ex 7228 (a)

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ex 7228 (d)	Bars and rods, angles, shapes and sections, clad	CTHS
ex 7228 (e)	Other bars and rods	CTHS
ex 7228 (f)	Other angles, shapes and sections	CTHS
7229	Wire of other alloy steel.	CTH, except from headings 7227 to 7228; or change from headings 7227 to 7228, provided the material has been cold-formed.

## CHAPTER 73

### Articles of iron or steel

#### Chapter Note

For heading 7318, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7301	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	CTH
7302	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	CTH

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	other material specialized for jointing or fixing rails.	
7303	Tubes, pipes, and hollow profiles, of cast iron	CTH
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	As specified for subheadings
	Line pipe of a kind used for oil or gas pipelines:	
7304 11	- - Of stainless steel	CTH
7304 19	- - Other	CTH
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	
7304 22	- - Drill pipe of stainless steel	CTH
7304 23	- - Other drill pipe	CTH
7304 24	- - Other, of stainless steel	CTH
7304 29	- - Other	CTH
	Other, of circular cross-section, of iron or non-alloy steel:	
7304 31	- - Cold-drawn or cold-rolled (cold-reduced)	CTH; or change from hollow profiles of subheading 7304 39
7304 39	- - Other	CTH
	Other, of circular cross-section, of stainless steel:	
7304 41	- - Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304 49
7304 49	- - Other	CTH
	Other, of circular cross-section, of other alloy steel:	

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7304 51	- - Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304 59
7304 59	- - Other	CTH
7304 90	Other	CTH
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, 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.	As specified for split headings
ex 7308 (a)	Structures	CTHS
ex 7308 (b)	Parts of structures	CTH
ex 7308 (c)	Other	CTH, except from headings 7208 to 7216, 7301, 7304 to 7306
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas),	CTH

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	of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7311	Containers for compressed or liquefied gas, of iron or steel.	CTH
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH
7313	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.	CTH
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH
7315	Chain and parts thereof, of iron or steel.	CTH
7316	Anchors, grapnels and parts thereof, of iron or steel.	CTH
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers)	CTH

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	and similar articles, of iron or steel.	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH
7320	Springs and leaves for springs, of iron or steel.	CTH
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel.	CTH
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH
7324	Sanitary ware and parts thereof, of iron or steel.	CTH
7325	Other cast articles of iron or steel.	CTH
7326	Other articles of iron or steel	CTH



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ANNEX 22-01 SECTION XV CHAPTER 82 Chapter residual rule:

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## CHAPTER 82

**Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**  
**Primary Rule: Goods or parts produced from blanks**

- (a) The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:
- (i) was not capable of functioning, and
  - (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;
- (b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	As specified for subheadings
8202 10	Hand saws	CTH
8202 20	Band saw blades	CTSH
	Circular saw blades (including slitting or slotting saw blades):	

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8202 31	- - With working part of steel	CTSH
8202 39	- - Other, including parts	As specified for split subheadings
ex 8202 39 (a)	- - Saw teeth and tooth segments for circular saws	CTH
ex 8202 39 (b)	- - Other	CTSHS
8202 40	Chain saw blades	As specified for split subheadings
ex 8202 40 (a)	- - Saw teeth and tooth segments for chain saws	CTH
ex 8202 40 (b)	- - Other	CTSHS
	Other saw blades:	
8202 91	- - Straight saw blades, for working metal	CTSH
8202 99	- - Other	CTSH
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTSH
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTSH
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.	CTH
8207	Interchangeable tools for hand tools, whether or not power-operated, or for	As specified for subheadings

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	machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
	Rock drilling or earth boring tools:	
8207 13	- - With working part of cermets	CTSH
8207 19	- - Other, including parts	As specified for split subheadings
ex 8207 19 (a)	- - Parts	CTH
ex 8207 19 (b)	- - Other	CTSHS
8207 20	Dies for drawing or extruding metal	CTSH
8207 30	Tools for pressing, stamping or punching	CTSH
8207 40	Tools for tapping or threading	CTSH
8207 50	Tools for drilling, other than for rock drilling	CTSH
8207 60	Tools for boring or broaching	CTSH
8207 70	Tools for milling	CTSH
8207 80	Tools for turning	CTSH
8207 90	Other interchangeable tools	CTSH

*SECTION XVI***MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND**

**REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND  
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES****CHAPTER 84****Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof****Primary Rule: Parts and accessories produced from blanks:**

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘Assembly of semi-conductor products’ for the purpose of heading 8473**

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

**Chapter Notes****Note 1: Collection of parts:**

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

**Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

**Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of ‘list rules’. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
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ex 8443	Photocopying apparatus incorporating an optical system or of the contact type	CTH
ex 8473	Memory Modules	CTH or Assembly of semi-conductor products
ex 8482	Ball, roller or needle roller bearings, assembled	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings

## 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**

**Primary Rule: Parts and accessories produced from blanks:**

- (1) The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
- (2) Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

**Definition of ‘assembly of semi-conductor products’ for the purposes of headings 8535, 8536, 8537, 8541 and 8542**

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

**Chapter Notes**

**Note 1: Collection of parts:**

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

**Note 2: Assembly of the collection of parts:**

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

**Note 3: Disassembly of goods:**

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of ‘list rules’. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless

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the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 8501	Crystalline silicon photovoltaic modules or panels	CTH, except from heading 8541
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH, except from heading 8529
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH, except from heading 8529
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts.	CTH, except from heading 8538; or Assembly of semiconductor products
ex 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors,	CTH, except from heading 8538; or Assembly of semiconductor products

No...

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	junction boxes), for a voltage not exceeding 1 000 volts.	
ex 8537 10	Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage < 1 000 V	CTH, except from heading 8538; or Assembly of semiconductor products
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	As specified for split headings
ex 8541 (a)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex 8541 (b)	other	CTH or Assembly of semiconductor products
8542	Electronic integrated circuits	CTH or Assembly of semiconductor products

*SECTION XVIII*

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

## CHAPTER 90

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

**Definition of ‘assembly of semi-conductor products’ for the purposes of headings 9026 and 9031** ‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

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### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032.	CTH, except from heading 9033; or Assembly of semi-conductor products
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	CTH, except from heading 9033; or Assembly of semi-conductor products

## CHAPTER 91

### Clocks and watches and parts thereof

#### Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 9113	Watch straps, watch bands and watch bracelets, and parts thereof, of textiles.	CTH



*SECTION XX***MISCELLANEOUS MANUFACTURED ARTICLES**

## 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**

**Chapter Note**

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

<b>HS 2012 Code</b>	<b>Description of goods</b>	<b>Primary rules</b>
ex 9401 and ex 9403	Ceramic seats (other than those of heading 9402), whether or not convertible into beds, and other furniture, and parts thereof, decorated.	CTH
ex 9405	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included, decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included, decorated	CTH