1960 No. 780

The European Free Trade Association (Origin of Goods) Regulations, 1960

Made - - - -	*26th April*, 1960
Laid before the House of Commons	*3rd May*, 1960
Coming into Operation	*1st July*, 1960

The Board of Trade, in pursuance of the powers conferred upon them by subsection (1) of section 1 of the European Free Trade Association Act, 1960(a), hereby make the following Regulations:—

Application

1. These Regulations shall apply for determining the eligibility of goods imported into the United Kingdom for any Convention rate of duty (whether chargeable on the goods as such or in respect of any article contained in them as a part or ingredient) by reason of their having been grown, produced or manufactured in, and consigned from a place in, the Convention area (hereinafter called " the area ") ; and goods shall not be treated for that purpose as grown, produced or manufactured in, and as consigned from a place in, the area unless the appropriate requirements of these Regulations are fulfilled in relation thereto.

Goods to be treated as grown, produced or manufactured within Convention area

2.—(1) Subject to the following provisions of these Regulations, goods shall be treated as grown, produced or manufactured in the area if—

(*a*) they and the materials from which they have been produced or manufactured have been wholly grown, produced or manufactured, as the case may be, in the area ; or

(*b*) in the case of goods specified in column 1 of the First or Second Schedule to these Regulations, they have undergone in the area the relevant qualifying process correspondingly specified in column 2 of that Schedule ; or

(*c*) in the case of goods other than those specified in column 1 of the said Second Schedule, they have undergone any operation or process of production or manufacture in the area and the value of materials imported into the area and used in the production or manufacture of the goods does not exceed 50 per cent. of the export price of those goods.

(2) For the purposes of paragraph (1) (*a*) or (1) (*c*) of this regulation, in ascertaining whether goods have undergone any operation or process of production or manufacture in the area, no account shall be taken of any of the following—

(a) 8 & 9 Eliz. 2. c. 19.

(*a*) packing, wheresoever the materials used in that operation or process have been grown, produced or manufactured,

(*b*) splitting up into lots,

(*c*) sorting or grading,

(*d*) marking,

(*e*) putting up into sets.

(3) The requirements set out in paragraph (1) (*a*) of this regulation shall be deemed to be fulfilled as respects goods of any of the following descriptions, that is to say—

(*a*) used articles of any description, being such articles collected and last used as articles of that description in the area and in a state fit only for the recovery of materials therefrom;

(*b*) scrap or waste resulting from the carrying on in the area of any operation or process of manufacture;

(*c*) goods produced or manufactured in the area exclusively from materials as respects which, had they been imported into the United Kingdom in the state in which they were used as such materials, the requirements set out in paragraph (1) (*a*) of this regulation would by virtue of the foregoing provisions of this paragraph be deemed to have been fulfilled.

Materials: Determination of Origin

3.—(1) In determining for the purposes of paragraph (1) (*a*) of regulation 2 where any goods were grown, produced or manufactured, any materials of the following descriptions (wheresoever grown, produced or manufactured) used in their production or manufacture shall be deemed to be materials grown, produced or manufactured in the area, that is to say—

(*a*) materials described in the Third Schedule hereto used in the state so described;

(*b*) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which the goods would ordinarily be sold by retail.

(2) In determining for the purposes of paragraph (1) (*c*) of regulation 2 where any goods were grown, produced or manufactured, any materials of the following descriptions (whether or not imported into the area or containing any element so imported) used in their production or manufacture shall be deemed to be materials not imported into the area and containing no element so imported, that is to say—

(*a*) materials described in heads (*a*) and (*b*) of paragraph (1) of this regulation;

(*b*) materials which, had they been imported into the United Kingdom in the state in which they were used in the production or manufacture of those goods, would have fallen to be treated under the provisions of paragraph (1) (*a*) or (1) (*b*) of regulation 2 as grown, produced or manufactured in the area.

(3) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the area or contain any element so imported those materials shall be deemed to have been so imported.

Materials : Determination of Value

4.—(1) Whichever is appropriate of the following provisions of this regulation shall have effect for determining the value of any materials imported into the area and used in the production or manufacture of any goods.

(2) Subject to the provisions of paragraph (4) of this regulation, the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say—

(*a*) the amount equivalent to the value attributed to those materials, on their last clearance for home use or for temporary admission, by the customs authorities of the state in whose territory they were used in the production or manufacture of the goods concerned, less that part of the cost of transport through the territory of any other state or states in the area which has been taken into account in arriving at the value attributed as aforesaid ; and

(*b*) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the area).

(3) Subject to the provisions of paragraph (4) of this regulation, where it cannot be determined in accordance with paragraph (2) of this regulation, the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the territory of that state in the area in which they were used in the production or manufacture of the goods concerned.

(4) Where, in determining the value of any materials under this regulation, it appears to the Commissioners—

(*a*) on a determination in accordance with paragraph (2), that the value attributed to those materials at the relevant time by any customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other, or

(*b*) on a determination in accordance with paragraph (3), that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed or, as the case may be, the purchase price so taken there shall be substituted the amount which, in the opinion of the Commissioners, would have been paid on a sale of those materials at the relevant time in the open market between buyer and seller independent of each other.

Mixtures

5.—(1) Notwithstanding the provisions of regulation 2, goods of any description shall be treated as not grown, produced or manufactured in the area if, being a mixture to which this regulation applies, any of the constituents admixed, on being separately imported into the United Kingdom, would fall to be treated under these Regulations as goods not grown, produced or manufactured in the area.

(2) This regulation applies to any mixture, not being a group, set or assembly of separable articles, resulting from the admixing together of goods of the same description whose characteristics are not essentially different, being a mixture having, as such, characteristics not essentially different from those of each of the constituents.

Consignment

6. Goods shall be treated as consigned from a place in the area if they are shown to the satisfaction of the Commissioners to have been consigned direct to the United Kingdom from such a place.

Natural Produce of the Sea

7.—(1) In determining for the purposes of these Regulations where natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a ship belonging to a country shall be treated as done in that country and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought direct to the United Kingdom are to be deemed to be consigned from that country.

(2) For the purposes of this regulation a registered ship shall be deemed to belong to the country in which it is registered.

Interpretation

8.—(1) In these Regulations "export price", in relation to any goods, means the amount equal to the value which would be attributed to those goods if any duty of customs were chargeable thereon by reference to their value, less the amount equal to any costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the territory from which they were consigned to the United Kingdom which have been included in the value attributed as aforesaid.

(2) In these Regulations, any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and any reference to materials, except in paragraph (3) (*a*) of regulation 2, includes a reference to any products, parts or components used in the production of goods.

(3) In interpreting and applying the Schedules to these Regulations—

(*a*) any description of goods or materials specified in column 1 or column 2 of those Schedules is to be taken to comprise all goods or materials which would be classified under a description in the same terms in the relevant heading in the Customs Tariff, 1959;

(*b*) the introductory notes and footnotes forming part of those Schedules shall have effect;

(*c*) any reference in those Schedules to goods or materials of area origin shall be construed as a reference to goods or materials, as the case may be, which are to be treated under these Regulations as grown, produced or manufactured in the area.

(4) The Interpretation Act, 1889(a), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

Citation and Commencement

9. These Regulations may be cited as the European Free Trade Association (Origin of Goods) Regulations, 1960, and shall come into operation on the 1st day of July, 1960.

Dated this 26th day of April, 1960.

F. J. Erroll,
Minister of State,
Board of Trade.

(a) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

General Introductory Notes (except to Chapter 29)

1. In the application of paragraph 1 (*b*) of Regulation 2 to goods specified in Column 1 of this Schedule, the appropriate qualifying process shall be performed in respect of the whole of the goods excluding any packing.

2. All stages of manufacture of the goods from the commencement of the qualifying process shall be performed in the area.

3. Where a qualifying process provides for manufacture from alternative materials (e.g. "manufacture from . . . or from . . ."), the use of one of these materials does not preclude the use of any of the others.

4. Nothing in the terms of the qualifying processes shall preclude the use of materials listed in the Third Schedule to these Regulations, provided that they undergo in the area a process of production or manufacture not being a process listed in paragraph (2) of Regulation 2.

5. "Manufacture from" does not include the obtaining of the goods by disassembly from an article of which they formed part.

6. Where a qualifying process requires that the goods, or a specified material, is to be made by chemical transformation, the term "chemical transformation" means the forming of the molecule of the goods or material by

(*a*) the combination of two or more elements; or

(*b*) any modification of the structure of the molecule of a compound with the exception of (i) ionisation and (ii) the addition or removal of water of crystallisation.

In this Note the "molecule" of the goods or a material means the molecule by virtue of which the Customs Tariff classification of that product or material is determined.

7. Four-figure references of the type "25.03" are references to headings of the Customs Tariff, 1959; references to Chapters are references to Chapters of the Customs Tariff, 1959.

8. These Notes do not apply to Chapter 29, for which special Introductory Notes are provided.

CHAPTER 5

Products of Animal Origin, not elsewhere specified or included

1	2
Tariff heading and Description	*Qualifying process*
05.15 Salted roes, unfit for human consumption.	Manufacture from materials not falling in 05.15.

CHAPTER 13

Raw Vegetable Materials of a kind suitable for use in Dyeing or in Tanning; Lacs; Gums, Resins and other Vegetable Saps and Extracts

1	2
Tariff heading and Description	*Qualifying process*
13.03 Vegetable saps and extracts; agar-agar and other natural mucilages and thickeners extracted from vegetable materials.	Manufacture from materials not falling in 13.03.

CHAPTER 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

1	2
Tariff heading and Description	*Qualifying process*
15.04 Fats and oils, of fish and marine mammals, whether or not refined.	Manufacture from materials not falling in 15.04.
15.05 Wool grease.	Manufacture from materials not falling in 15.05.
15.05 Fatty substances (including lanolin) derived from wool grease.	Manufacture from unrefined wool grease (15.05) or from materials not falling in 15.05.
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified.	Manufacture from materials not falling in 15.07 or 15.08.
15.09 Degras.	Manufacture from materials not falling in 15.08 or 15.09.
15.10 Fatty acids.	Manufacture from acid oils from refining (15.10) or from materials not falling in 15.10.
15.10 Acid oils from refining; fatty alcohols.	Manufacture from materials not falling in 15.10.
15.11 Glycerol and glycerol lyes.	Manufacture from materials not falling in 15.11.
15.11 Refined glycerol.	Refining or distilling.
15.12 Fats and oils, wholly of fish and marine mammals, hydrogenated, whether or not refined, but not further prepared.	Manufacture from materials not falling in 15.12.
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Manufacture from materials not falling in 15.17.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

1	2
Tariff heading and Description	*Qualifying process*
16.04 Prepared or preserved fish, including caviar and caviar substitutes, in airtight containers.	Manufacture from materials not falling in 16.04.
16.05 Crustaceans and molluscs, prepared or preserved, in airtight containers.	Manufacture from materials not falling in 16.05.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

1	2
Tariff heading and Description	*Qualifying process*
17.04 Sugar confectionery, other than fondant, pastes, creams and similar intermediate products, with an added sweetening matter content of 80 per cent or more.	Manufacture from materials not falling in 17.04.

CHAPTER 18

COCOA AND COCOA PREPARATIONS

1	2
Tariff heading and Description	*Qualifying process*
18.03 Cocoa paste (in bulk or in block), whether or not defatted.	Manufacture from materials not falling in 18.03.
18.04 Cocoa butter (fat or oil).	Manufacture from materials not falling in 18.03 or 18.04.
18.05 Cocoa powder, unsweetened.	Manufacture from materials not falling in 18.03 or 18.05.
18.06 Chocolate and other food preparations containing cocoa.	Manufacture from materials not falling in 17.04 or 18.06.

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH ; PASTRYCOOKS' PRODUCTS

1	2
Tariff heading and Description	*Qualifying process*
19.01 Malt extract.	Manufacture from materials not falling in 11.07 or 19.01.
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).	Manufacture from materials not falling in 19.05.
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	Manufacture from materials not falling in 19.06.
19.07 Ships' biscuits, rusks and crumbs.	Manufacture from materials not falling in 19.07.
19.08 Biscuits, wafers rusks, cakes and 'Danish pastry'.	Manufacture from materials not falling in 19.08.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

1	2
Tariff heading and Description	*Qualifying process*
21.01 Roasted chicory and other roasted coffee substitutes ; extracts, essences and concentrates thereof.	Manufacture from materials not falling in 21.01.

1 *Tariff heading and Description*	2 *Qualifying process*
21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates.	Manufacture from materials not falling in 21.02.
21.03 Mustard flour and prepared mustard.	Manufacture from materials not falling in 21.03.
21.04 Sauces; mixed condiments and mixed seasonings.	Manufacture from materials not falling in 21.04.
21.05 Soups and broths, in liquid, solid or powder form.	Manufacture from materials not falling in 21.05.
21.06 Natural yeasts, other than pressed; prepared baking powders.	Manufacture from seed for yeast cultures (21.06) or from materials not falling in 21.06.
21.07 Food preparations not elsewhere specified or included other than the following: Ice cream (containing fat) but not including ice cream powder; coffee pastes; sweetfat; fat emulsions and similar preparations of a kind used in the manufacture of bakers' wares, containing 10 per cent or more of fat by weight; cooked ravioli, macaroni, spaghetti and the like.	Manufacture from materials not falling in 21.07.

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

1 *Tariff heading and Description*	2 *Qualifying process*
22.02 Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.	Manufacture from citrus fruit juices (20.07) or compound preparations of citrus fruit or citrus oil (21.07) or from materials not falling in 20.07, 21.07 or 22.02.
22.03 Beer made from malt.	Manufacture from materials not falling in 11.07 or 22.03.
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength.	Manufacture from materials not falling in 22.08 or 22.09.
22.09 Whisky and other spirits distilled from cereals; rum and other spirits distilled from molasses; aquavit, geneva, gin, imitation rum and vodka; alcoholic beverages based on the foregoing spirits; wine brandy and fig brandy; liqueurs and cordials; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.	Manufacture from materials not falling in 22.08 or 22.09.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

1 *Tariff heading and Description*	2 *Qualifying process*
23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves.	Manufacture from materials not falling in 23.01.
23.05 Wine lees.	Manufacture from materials not falling in 23.05.
23.05 Argol.	Manufacture from wine lees (23.05) or from materials not falling in 23.05.
23.06 Seaweed meal.	Manufacture from materials not falling in 23.06.
23.07 Fish solubles.	Manufacture from materials not falling in 23.07.

CHAPTER 24

TOBACCO

1 *Tariff heading and Description*	2 *Qualifying process*
24.02 Manufactured tobacco; tobacco extracts and essences.	Manufacture from materials not falling in 24.02.

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

1 *Tariff heading and Description*	2 *Qualifying process*
25.01 Table salt; sodium chloride of pharmaceutical quality.	Manufacture from rock salt, sea salt or salt liquors (25.01) or from materials not falling in 25.01.
25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Manufacture from materials not falling in 25.03.
25.06 Quartz and quartzite, in grain or powder form.	Crushing, sieving and grading of crude quartz or quartzite (25.06).
25.07 Calcined clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths.	Manufacture from uncalcined clay, andalusite, kyanite or sillimanite (25.07) or from materials not falling in 25.07.
25.09 Ground or calcined earth colours.	Manufacture from unground or uncalcined earth colours (25.09) or from materials not falling in 25.09.
25.13 Pumice stone, emery, natural corundum and other natural abrasives, in grain or powder form.	Crushing, sieving and grading of crude materials falling in 25.13.
25.17 Flint in grain or powder form.	Crushing, sieving and grading of crude flint (25.17).

1 *Tariff heading and Description*	2 *Qualifying process*
25.18 Calcined dolomite; agglomerated dolomite (including tarred dolomite).	Manufacture from uncalcined dolomite (25.18) or from materials not falling in 25.18.
25.19 Calcined magnesium carbonate.	Manufacture from uncalcined natural magnesium carbonate (25.19).
25.20 Calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry.	Manufacture from uncalcined gypsum (25.20) or anhydrite (25.20) or from materials not falling in 25.20.
25.22 Quicklime, slaked lime and hydraulic lime.	Manufacture from materials not falling in 25.22.
25.23 Portland cement, high alumina cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	Manufacture from materials not falling in 25.23.
25.25 Agglomerated meerschaum; agglomerated amber.	Manufacture from natural meerschaum waste (25.25) or amber waste (25.25) or from materials not falling in 25.25.
25.30 Calcined concentrates of natural borates.	Manufacture from crude natural borates (25.30).

CHAPTER 26

METALLIC ORES, SLAG AND ASH

1 *Tariff heading and Description*	2 *Qualifying process*
26.01 Roasted iron pyrites, whether or not agglomerated in briquette or other form.	Manufacture from materials not falling in 26.01.
26.02 Slag, dross, scaling and similar waste from the manufacture of iron or steel.	Manufacture from materials not falling in 26.02.
26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	Manufacture from materials not falling in 26.03.
26.04 Other slag and ash, including kelp.	Manufacture from materials not falling in 26.04.

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

1 *Tariff heading and Description*	2 *Qualifying process*
27.01 Briquettes, ovoids and similar solid fuels manufactured from coal.	Manufacture from coal (27.01) or from materials not falling in 27.01.
27.02 Agglomerated lignite.	Manufacture from unagglomerated lignite (27.02) or from materials not falling in 27.02.

1 *Tariff heading and Description*	2 *Qualifying process*
27.04 Coke and semi-coke of coal, of lignite or of peat.	Manufacture from materials not falling in 27.04.
27.05 Retort carbon.	Manufacture from materials not falling in 27.05.
27.05 (*bis*) Coal gas, water gas, producer gas and similar gases.	Manufacture from materials not falling in 27.05 (*bis*).
27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products.	Manufacture from materials not falling in 27.06.
27.07 Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid, and solvent naphtha).	Manufacture from materials not falling in 27.07.
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars.	Manufacture from materials not falling in 27.08.
27.10 Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum or shale oils, these oils being the basic constituents of the preparations.	Manufacture from materials falling in 27.10 by processes not consisting solely of mixing or blending or packing or any combination of these processes, or from materials not falling in 27.10.
27.11 Petroleum gases and other gaseous hydrocarbons.	Manufacture from materials not falling in 27.11.
27.12 Petroleum jelly.	Manufacture from materials not falling in 27.12.
27.12 Refined petroleum jelly.	Manufacture from unrefined petroleum jelly (27.12).
27.13 Paraffin wax.	Manufacture from slack wax (27.13) or scale wax (27.13) or from materials not falling in 27.13.
27.13 Micro-crystalline wax, slack wax, purified ozokerite, lignite wax, peat wax and other mineral waxes (other than crude ozokerite), whether or not coloured.	Manufacture from crude ozokerite (27.13) or from materials not falling in 27.13.
27.14 Petroleum bitumen, petroleum coke and other petroleum and shale oil residues.	Manufacture from materials not falling in 27.14.
27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	Manufacture from materials not falling in 27.16.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OR RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

1	2
Tariff heading and Description	*Qualifying process*
28.01 Halogens (fluorine, chlorine, bromine and iodine).	Manufacture from materials not falling in 28.01 or 38.19.
28.02 Sulphur, sublimed or precipitated; colloidal sulphur.	Manufacture from materials not falling in 28.02 or 38.19.
28.03 Carbon, including carbon black, anthracene black, acetylene black and lamp black.	Manufacture from materials not falling in 28.03.
28.04 Hydrogen, rare gases and other non-metals.	Manufacture from materials not falling in 28.04.
28.05 Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury.	Manufacture from materials not falling in 28.05.
28.06 Hydrochloric acid and chloro-sulphonic acid.	Manufacture from materials not falling in 28.06.
28.07 Sulphur dioxide.	Manufacture from materials not falling in 28.07.
28.08 Sulphuric acid; oleum.	Manufacture from materials not falling in 28.08 or 28.13.
28.09 Nitric acid; sulphonitric acids.	Manufacture from materials not falling in 28.09.
28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-).	Manufacture from materials not falling in 28.10.
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic.	Manufacture by chemical transformation from any material.
28.12 Boric oxide and boric acid.	Manufacture by chemical transformation from any material.
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water).	Manufacture by chemical transformation from any material.
28.14 Halides, oxyhalides and other halogen compounds of non-metals.	Manufacture by chemical transformation from any material.
28.15 Sulphides of non-metals; phosphorus trisulphide.	Manufacture from materials not falling in 28.15 or 38.19.
28.16 Ammonia, anhydrous or in aqueous solution.	Manufacture from materials not falling in 28.16.
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	Manufacture from materials not falling in 28.17.
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium.	Manufacture from materials not falling in 28.18.
28.19 Zinc oxide and zinc peroxide.	Manufacture from materials not falling in 28.19.
28.20 Aluminium oxide and hydroxide.	Manufacture from materials not falling in 28.20.

1 *Tariff heading and Description*	2 *Qualifying process*
28.20 Artificial corundum.	Manufacture from aluminium oxide (28.20) or from materials not falling in 28.20.
28.21 Chromium oxides and hydroxides.	Manufacture from materials not falling in 28.21.
28.22 Manganese oxides.	Manufacture from materials not falling in 28.22.
28.23 Iron oxides and hydroxides; earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe_2O_3.	Manufacture from materials not falling in 28.23.
28.23 Ground or calcined earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe_2O_3.	Manufacture from unground or uncalcined earth colours (28.23) or from materials not falling in 28.23.
28.24 Cobalt oxides and hydroxides.	Manufacture from materials not falling in 28.24.
28.25 Titanium oxides.	Manufacture from materials not falling in 28.25.
28.26 Tin oxides (stannous oxide and stannic oxide).	Manufacture from materials not falling in 28.26.
28.27 Lead oxides; red lead and orange lead.	Manufacture from materials not falling in 28.27.
28.28 Other inorganic bases and metallic oxides, hydroxides and peroxides (including hydrazine and hydroxylamine and their inorganic salts), other than antimony oxides.	Manufacture from materials not falling in 28.28.
28.28 Antimony oxides.	Manufacture from materials not falling in 28.28 or 81.04.
28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts.	Manufacture from fluorspar (25.31) or by chemical transformation from any material.
28.30 Chlorides and oxychlorides, other than double chlorides.	Manufacture from materials falling in 25.01 or 31.04 or by chemical transformation from any material.
28.30 Double chlorides.	Manufacture from materials not falling in 28.30.
28.31 Chlorites and hypochlorites.	Manufacture from materials not falling in 28.31.
28.32 Chlorates and perchlorates.	Manufacture by chemical transformation from any material.
28.33 Bromides, oxybromides, bromates and perbromates, and hypobromites.	Manufacture by chemical transformation from any material.
28.34 Iodides, oxyiodides, iodates and periodates.	Manufacture by chemical transformation from any material.
28.35 Sulphides; polysulphides.	Manufacture by chemical transformation from any material.
28.36 Dithionites, including those stabilised with organic substances; sulphoxylates.	Manufacture from materials not falling in 28.36.
28.37 Sulphites and thiosulphates.	Manufacture by chemical transformation from any material.

1 *Tariff heading and Description*	2 *Qualifying process*
28.38 Sulphates (including alums).	Manufacture from materials not falling in 28.38.
28.38 Persulphates.	Manufacture by chemical transformation from any material.
28.39 Nitrites and nitrates.	Manufacture from materials not falling in 28.39.
28.40 Phosphites, hypophosphites and phosphates.	Manufacture from materials not falling in 28.04, 28.10, 28.13 or 28.40.
28.41 Arsenites and arsenates.	Manufacture from materials not falling in 28.41.
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate.	Manufacture from materials not falling in 28.42 or by chemical transformation from materials falling in 28.42.
28.43 Cyanides and complex cyanides, other than double cyanides.	Manufacture by chemical transformation from any material.
28.43 Double cyanides.	Manufacture from materials not falling in 28.43.
28.44 Fulminates and cyanates.	Manufacture from materials not falling in 28.44.
28.45 Silicates; commercial sodium and potassium silicates.	Manufacture by chemical transformation from any material.
28.46 Borates and perborates.	Manufacture from materials not falling in 28.46 or by chemical transformation from materials falling in 28.46.
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates).	Manufacture by chemical transformation from any material.
28.48 Other salts and peroxysalts of inorganic acids, but not including azides.	Manufacture by chemical transformation from any material.
28.49 Colloidal precious metals; amalgams of precious metals; albuminates, proteinates, tannates and similar compounds of precious metals, whether or not chemically defined; other salts and compounds, inorganic or organic, of precious metals.	Manufacture from materials not falling in 28.49 or by chemical transformation from materials falling in 28.49.
28.52 Salts and other compounds, inorganic or organic, of thorium, of uranium, of rare earth metals, of yttrium and scandium; intermixtures of such salts and compounds.	Manufacture by chemical transformation from any material.
28.53 Liquid air.	Manufacture from materials not falling in 28.53.
28.54 Hydrogen peroxide.	Manufacture from materials not falling in 28.54.
28.55 Phosphides.	Manufacture from materials not falling in 28.55.
28.56 Carbides (for example, silicon carbide, boron carbide, metallic carbides).	Manufacture from materials not falling in 28.56.

1. *Tariff heading and Description*	2 *Qualifying process*
28.57 Hydrides, nitrides and azides, silicides and borides.	Manufacture by chemical transformation from any material.
28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals.	Manufacture from materials not falling in 28.58 or by chemical transformation from materials falling in 28.58.

CHAPTER 29

ORGANIC CHEMICALS

Special Introductory Notes

1. In the application of paragraph (1) (*b*) of Regulation 2 to goods specified in column 1 in Chapter 29 of this Schedule the appropriate qualifying process shall be performed in respect of the whole of the goods, excluding any packing.

2. All stages of manufacture of the goods from the commencement of the qualifying process shall be performed in the area.

3. Where a qualifying process provides for manufacture from alternative materials (e.g., "manufacture from . . . or from . . ."), the use of one of those materials does not preclude the use of any of the others.

4. Nothing in the terms of the qualifying processes shall preclude the use of materials listed in the Third Schedule to these Regulations, provided that they undergo in the area a process of production or manufacture not being a process listed in paragraph (2) of Regulation 2.

5. "Carbon-containing material" means any material which contributes some or all of the carbon atoms in the molecule of the goods and which, if the goods (whether a single chemical or a mixture of isomers) are of known molecular weight, must, unless otherwise specified, comply with at least one of the following conditions:

the carbon-containing material or an intermediate derived from it must

(*a*) contribute at least half of the number of atoms other than hydrogen atoms in the molecule of the goods;

or (*b*) contribute at least half of the molecular weight of the goods;

or (*c*) if the carbon-containing material, or an intermediate derived from it, is itself of area origin, contribute at least 30 per cent.

(i) of the number of atoms other than hydrogen atoms in the molecule of the goods

or (ii) of the molecular weight of the goods.

6. "Intermediate" means any material from which the goods are derived by chemical transformation.

7. "Chemical transformation" means any modification of the structure of the molecule of any material which contributes some or all of the carbon atoms in the molecule of the product which is required to be made by chemical transformation, with the exceptions listed below:

(*a*) reaction of an acid and a base to form their salt unless the said salt is formed from a racemic mixture and an optically active acid or base as a stage in the optical resolution;

(*b*) reaction of a phenol and a base to form its phenoxide;

(*c*) liberation of a base from its salt, unless the said salt is a stage in the optical resolution and consists of both an optically active acid and base;

(*d*) liberation of a phenol from its phenoxide;

(*e*) liberation of an acid from its salt unless the said salt is a stage in the optical resolution and consists of both an optically active acid and base;

(*f*) reaction of an inorganic compound of a metal and an organic compound to form a salt-like derivative or salt-like complex of that metal with the said organic compound;

(*g*) liberation of an organic compound from its salt-like metallic derivative or salt-like metallic complex;

(*h*) combination of water with a compound to form its hydrate;

(*i*) loss of water from a hydrate.

Furthermore, the manufacture of an optically active isomer from a racemic mixture or of a racemic mixture from an optically active isomer shall be considered to be "chemical transformation".

8. "Two chemical transformations" mean two successive chemical transformations as defined in Note 7 above, provided that the intermediate arising from the first chemical transformation is capable of being isolated as a substantial proportion of the throughput during the performance of the qualifying process. An operation which comprises repeated addition to a molecule, or elimination from it, of the same element, radical or compound shall not be deemed to constitute more than one chemical transformation unless the intermediate has been so isolated.

9. Nothing in the terms of any qualifying process shall preclude the use, in addition to starting material, of any material satisfying the following conditions:

(*a*) where the goods (whether a single chemical or a mixture of isomers) are of known molecular weight, that such additional material either (i) does not pass into the molecule of the goods or (ii) contributes to the molecule of the goods only the part which is not contributed by starting material;

(*b*) where the goods are a compound of unknown molecular weight, that such additional material does not fall in the same heading as the goods.

In this note "starting material" means any material which, within the terms of the appropriate qualifying process, is a material from which the goods are to be manufactured.

10. "The molecule" of the goods or a material means the molecule by virtue of which the Customs Tariff classification of that product or material is determined, and "molecular weight" relates to the weight of that molecule.

11. Four-figure references of the type "29.01" are references to headings of the Customs Tariff, 1959; references to Chapters are references to Chapters of the Customs Tariff, 1959.

1.	2
Tariff heading and Description	*Qualifying process*
29.01 Hydrocarbons.	Manufacture by two chemical transformations from any carbon-containing material.
29.01 Hydrocarbons, other than benzene, toluene, xylenes, naphthalene, anthracene, phenanthrene, ethylene, butadiene and isoprene.	Manufacture by chemical transformation from benzene, toluene, xylenes, naphthalene or any saturated aliphatic hydrocarbon (29.01) or Manufacture from any carbon-containing material not falling in 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.01 Benzene, toluene, xylenes, naphthalene, anthracene and phenanthrene.	Manufacture from any carbon-containing material falling in 28.56 or Chapter 27.

1 *Tariff heading and Description*	2 *Qualifying process*
29.01 Ethylene, butadiene and isoprene.	Manufacture by chemical transformation from any carbon-containing material falling in Chapter 27.
29.02 Halogenated derivatives of hydrocarbons, other than vinyl chloride.	*Manufacture by two chemical transformations from any carbon-containing material or *Manufacture from any carbon-containing material not falling in 29.02 to 29.45, 38.18 or 38.19.
29.02 Vinyl chloride.	Manufacture from ethylene (29.01) or from materials falling in 28.56 or Chapter 27.
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.	†Manufacture by two chemical transformations from any carbon-containing material or †Manufacture from any carbon-containing material not falling in 29.02 to 29.45 or 38.19.
29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	†Manufacture by two chemical transformations from any carbon-containing material or †Manufacture from any carbon-containing material not falling in 29.02 to 29.45, 38.18 or 38.19 and not being fatty alcohols (15.10).
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 29.02 to 29.45, 38.18 or 38.19.
29.06 Phenols and phenol-alcohols.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from benzene, toluene, xylenes or naphthalene (29.01) or from any carbon-containing material not falling in 38.18 or 38.19 or Chapter 29.
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 38.18 or 38.19 or Chapter 29.

* Halogen atoms need not be taken into account in calculating the contribution to the molecular weight or number of atoms under Introductory Note 5 to this Chapter.

† Atoms other than carbon atoms need not be taken into account in calculating the contribution to the molecular weight or number of atoms under Introductory Note 5 to this Chapter.

1 *Tariff heading and Description*	2 *Qualifying process*
29.08 Ethers, ether-alcohols, ether-phenols, ether - alcohol - phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.08 Alcohol peroxides and other peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture from hydrogen peroxide (28.54) of Area origin.
29.09 Epoxides, epoxyalcohols, epoxyphenols and expoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 29.02 to 29.45 or 38.19.
29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 29.02 to 29.45, 38.18 or 38.19.
29.11 Aldehydes, aldehyde - alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.11 Formaldehyde.	Manufacture from methanol (29.04).
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.13 Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 29.02 to 29.45, 38.18 or 38.19.

1 *Tariff heading and Description*	2 *Qualifying process*
29.14 Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 29.02 to 29.45, 38.18 or 38.19.
29.14 All compounds of this heading, other than esters.	Manufacture from any carbon-containing material being fatty acids or acid oils from refining (15.10). Manufacture from hydrogen peroxide (28.54) of Area origin.
29.14 Acid peroxides and peracids (including their esters) of this heading and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
29.15 Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 29.02 to 29.45, 38.18 or 38.19.
29.15 All compounds of this heading, other than esters.	Manufacture from any carbon-containing material being fatty acids or acid oils from refining (15.10) or being sugars falling in 29.43. Manufacture from hydrogen peroxide (28.54) of Area origin.
29.15 Acid peroxides and peracids (including their esters) of this heading and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
29.15 Esters of hexachlorotetrahydro-*endo*methylenephthalic acid.	Manufacture by chemical transformation from any material.
29.16 Alcohol - acids, aldehyde- acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 29.02 to 29.45, 38.18 or 38.19.
29.16 All compounds of this heading, other than esters.	Manufacture from any carbon-containing material being fatty acids or acid oils from refining (15.10) or being sugars falling in 29.43. Manufacture from hydrogen peroxide (28.54) of Area orgin.
29.16 Acid peroxides and peracids (including their esters) of this heading and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by chemical transformation from any material.

1 *Tariff heading and Description*	2 *Qualifying process*
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by chemical transformation from any material.
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by chemical transformation from any material
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29 and not being a carbon oxyhalide falling in 28.14.
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Manufacture by chemical transformation from any material
29.22 Amine-function compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 22.08, 22.09 or 38.19 or Chapter 29 and not being fatty alcohols (15.10).
29.23 Single or complex oxygen-function amino-compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 22.08, 22.09 or 38.19 or Chapter 29 and not being fatty alcohols (15.10).
29.24 Quaternary ammonium salts and hydroxides including lecithins and other phosphoaminolipins.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 22.08, 22.09 or 38.19 or Chapter 29 and not being fatty alcohols (15.10).
29.25 Amide-function compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 22.08, 22.09 or 38.19 or Chapter 29 and not being fatty alcohols (15.10).

1 *Tariff heading and description*	2 *Qualifying process*
29.26 Imide-function compounds and imine-function compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09 or 38.19 or Chapter 29.
29.27 Nitrile-function compounds.	* Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09 or 38.19 or Chapter 29.
29.28 Diazo-compounds.	Manufacture by two chemical transformations from any carbon-containing material, provided that the intermediate is an amine.
29.28 Aliphatic and cycloaliphatic azo-compounds.	Manufacture by chemical transformation from any material.
29.28 Aromatic azo-compounds.	† Manufacture by two chemical transformations from any carbon-containing material.
29.28 Azoxy-compounds.	Manufacture by two chemical transformations from any carbon-containing material.
29.29 Organic derivatives of hydrazine or of hydroxylamine.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.30 Compounds with other nitrogen-functions.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.31 Organo-sulphur compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 28.15, 38.18 or 38.19 or Chapter 29.

* Loss of water from the ammonium salt of a carboxylic acid to form the corresponding amide shall not be considered to be a chemical transformation.

† Diazotising shall not be considered to be a chemical transformation.

1 *Tariff heading and Description*	2 *Qualifying process*
29.32 Organo-arsenic compounds.	Manufacture by two chemical transformations from any carbon-containing material
29.33 Organo-mercury compounds.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any hydrocarbon falling in 29.01.
29.34 Other organo-inorganic compounds.	* Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any element (other than carbon, hydrogen, oxygen, nitrogen, sulphur, arsenic and mercury) which in the goods is linked directly to carbon, or from any source of such element not falling in 38.19 or Chapter 28 or 29 or from any source of such element which is itself of Area origin.
29.35 Heterocyclic compounds including nucleic acids.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 28.58 or 38.19 or Chapter 29.
29.36 Sulphonamides.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 38.19 or Chapter 29.
29.37 Lactones and lactams; sultones and sultams.	†Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.
29.38 Phosphorylated vitamins.	Manufacture from any non-phosphorylated vitamin falling in 29.38.
29.38 Provitamins and vitamins, including concentrates and intermixtures, of which the provitamin and vitamin content is derived solely from materials falling in Chapters 1 to 15.	Manufacture from materials falling in Chapters 1 to 15, provided that the concentration of any provitamin or vitamin declared by the producer or exporter to be present has been increased at least tenfold.

* The conditions of sub-paragraphs (*a*), (*b*) and (*c*) of Introductory Note 5 to this Chapter do not apply.

† Formation of a lactone, lactam, sultone or sultam ring from the respective hydroxy acid or amino-acid shall not be considered to be a chemical transformation.

1 *Tariff heading and description*	2 *Qualifying process*
29.38 Provitamins and vitamins, including concentrates and intermixtures, of which none of the provitamin or vitamin content is derived from materials falling in Chapters 1 to 15.	*Manufacture by two chemical transformations from any carbon containing material not falling in 29.38, provided that the carbon-containing material contributes the basic structure of the goods or *Manufacture from any carbon-containing material not falling in 38.19 or Chapter 29, provided that the carbon-containing material contributes the basic structure of the goods.
29.39 Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones.	Manufacture by two chemical transformations from any carbon-containing material not falling in 29.39 or Manufacture from any carbon-containing material not falling in 38.19 or Chapter 29.
29.39 Prednisone.	Manufacture from cortisone (29.39).
29.39 Prednisolone.	Manufacture from hydrocortisone (29.39).
29.39 Norandrostenolon phenylpropionate.	Manufacture from oestradiol ether (29.39).
29.39 Ethinyloestradiol.	Manufacture from oestrone (29.39).
29.40 Enzymes.	Manufacture from any carbon-containing material not falling in 29.40.
29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10, 17.01, 17.02 or 38.19 or Chapter 29.
29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Manufacture by two chemical transformations from any carbon-containing material or Manufacture from any carbon-containing material not falling in 15.10 or 38.19 or Chapter 29.
29.42 Cocaine of a purity exceeding 94 per cent.	Manufacture from cocaine of a purity of 94 per cent or less (29.42).

* The conditions of sub-paragraphs (*a*), (*b*) and (*c*) of Introductory Note 5 to this Chapter do not apply.

1 *Tariff heading and description*	2 *Qualifying process*
29.43 Sugars, chemically pure, other than sucrose and lactose.	Manufacture by two chemical transformations from any carbon-containing material falling in 29.43 **or** Manufacture from any carbon-containing material not falling in 29.43.
29.43 Lactose.	Manufacture from any carbon-containing material not falling in 17.02 or 29.43.
29.44 Antibiotics, other than chloramphenicol.	Manufacture by two chemical transformations from any carbon-containing material not falling in 29.44 **or** Manufacture from any carbon-containing material not falling in 29.44 by the action of a microbial culture (30.02).
29.44 Chloramphenicol.	*Manufacture by two chemical transformations from any carbon-containing material, provided that resolution of a mixture of optically active isomers has been carried out in the Area **or** Manufacture from any carbon-containing material not falling in 29.44 by the action of a microbial culture (30.02).
29.44 Tetracycline.	Manufacture from chlorotetracycline (29.44).
29.45 Other organic compounds.	Manufacture by two chemical transformations from any carbon-containing material **or** Manufacture from any carbon-containing material not falling in 15.10, 22.08, 22.09, 38.18 or 38.19 or Chapter 29.

CHAPTER 30

PHARMACEUTICAL PRODUCTS

1 *Tariff heading and Description*	2 *Qualifying process*
30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Manufacture from materials not falling in 30.01.

* Resolution of a mixture of optically active isomers shall not be considered to be a chemical transformation.

1 *Tariff heading and Description*	2 *Qualifying process*
30.01 Organo-therapeutic extracts of glands or other organs or of their secretions.	Manufacture from organo-therapeutic glands or other organs, dried, whether or not powdered (30.01) or from materials not falling in 30.01.
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products.	Manufacture from seed for microbial cultures or for similar products (30.02) or from materials not falling in 30.02 or 38.16.
30.03 Medicaments (including veterinary medicaments).	Manufacture from materials not falling in 30.03, provided that all the active ingredients* are of Area origin.
30.03 Medicaments (including veterinary medicaments), put up in measured doses or for retail sale.	Manufacture from materials not falling in 30.03, provided that all the active ingredients* have been made in the Area by chemical transformation† or are of Area origin.
30.04 Wadding, gauze, bandages and similar articles, impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than plasters capable of adhering to themselves or to the skin.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in 30.04 or Chapters 50 to 62 and not being cellulose wadding (48.01).
30.04 Plasters, capable of adhering to themselves or to the skin, impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes.	Manufacture from materials not falling in 30.04 or 40.06.
30.05 Sterile surgical catgut and similar sterile suture materials; sterile absorbable surgical haemostatics; dental cements and fillings.	Manufacture from materials not falling in 30.05.
30.05 Opacifying preparations for X-ray examination and diagnostic reagents.	Manufacture from materials not falling in 30.05, provided that all the active ingredients‡ have been made in the Area by chemical transformation† or are of Area origin.

* An active ingredient means any substance which forms part of the goods and in respect of which any therapeutic or prophylactic claim is made by the producer or exporter. The documentary evidence of origin relating to the goods must include a statement of the ingredients which are claimed to be active.

† As defined in the Introductory Notes applicable to the Chapter in which the active ingredient is classified.

‡ An active ingredient means any substance which forms part of the goods and in respect of which any opacifying or diagnostic property is claimed by the producer or exporter. The documentary evidence of origin relating to the goods must include a statement of the ingredients which are claimed to be active.

CHAPTER 31

FERTILISERS

1 *Tariff heading and Description*	2 *Qualifying process*
31.02 Mineral or chemical fertilisers, nitrogenous.	Manufacture from natural sodium nitrate (28.39 or 31.02) or from materials not falling in 28.30, 28.39, 29.25, 31.02 or 38.19.
31.03 Mineral or chemical fertilisers, phosphatic.	Manufacture from materials not falling in 28.10, 28.40 or 31.03.
31.04 Mineral or chemical fertilisers, potassic.	Manufacture from potassium chloride (31.04) or crude natural potassium salts (31.04) or from materials not falling in 31.04.
31.05 Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogrammes (other than the fertilisers covered by the following item).	Manufacture from ammonium phosphates (31.05) of Area origin or from materials not falling in 31.05, provided that any materials falling in 31.02 (other than natural sodium nitrate), 31.03, 38.11, 38.19 or 39.01 or Chapter 28 or 29 are of Area origin.
31.05 Ammonium phosphates containing not less than six milligrammes of arsenic per kilogramme.	Manufacture from materials not falling in 28.04, 28.10, 28.40 or 31.05.

CHAPTER 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS

1 *Tariff heading and Description*	2 *Qualifying process*
32.01 Tanning extracts of vegetable origin.	Manufacture from materials not falling in 32.01 to 32.03.
32.01 Tanning extracts in liquid or powder form.	Manufacture from tanning extracts (32.01) in solid form (excluding powder) or from materials not falling in 32.01 to 32.03.
32.01 Quebracho extract containing not more than 4 per cent by weight of insoluble quebracho.	Manufacture from quebracho extract containing more than 4 per cent by weight of insoluble quebracho or from materials not falling in 32.01 to 32.03.
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives.	Manufacture from materials not falling in 32.02.
32.03 Synthetic tanning substances (syntans), whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin).	Manufacture from materials not falling in 32.03.

1 *Tariff heading and Description*	2 *Qualifying process*
32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.	Manufacture from materials not falling in 32.04.
32.05 Synthetic organic dyestuffs (including pigment dyestuffs), other than azoic dyes; synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre.	Manufacture by two chemical transformations* from any carbon-containing material, provided that (*a*) the carbon - containing material is a cyclic compound and (*b*) all the diazotisation and coupling reactions involved in the process count together as only one chemical transformation.
32.05 Azoic dyes.	Manufacture from a stabilized diazonium salt and a coupling component each of which shall be of Area origin.
32.06 Colour lakes.	Manufacture from materials not falling in 32.06, provided that any synthetic organic dyestuffs (32.05) and any materials falling in 32.07 are of Area origin.
32.07 Mineral blacks; ultramarine; pigments consisting of finely ground ores; zinc grey; soluble vandyke brown and similar products.	Manufacture from materials not falling in 32.07.
32.07 Coloured earths and synthetic iron oxides mixed with synthetic organic dyestuffs.	Manufacture from materials not falling in 32.06 or 32.07, provided that any synthetic iron oxides (28.23) and any synthetic organic dyestuffs (32.05) are of Area origin.
32.07 Lithopone and other pigments with a basis of zinc sulphide; cadmopone and other pigments with a basis of cadmium compounds.	Manufacture from materials not falling in 28.35 or 32.07.
32.07 Titanium whites, containing not more than 20 per cent by weight of titanium dioxide.	Manufacture from materials not falling in 32.07.
32.07 Titanium whites, containing more than 20 per cent by weight of titanium dioxide.	Manufacture from materials not falling in 28.25 or 32.07.
32.07 Pigments with a basis of chromium compounds or with a basis of ferrocyanides or ferricyanides or mixtures thereof.	Manufacture from materials not falling in 32.07, provided that any synthetic organic dyestuffs (32.05) are of Area origin and that the chromium compounds or any materials falling in Chapter 28 contained in the goods have been made in the Area by chemical transformation or are of Area origin.

* The Introductory Notes to Chapter 29 apply with the exception of:
(i) the conditions of sub-paragraphs (*a*), (*b*) and (*c*) of Note 5, and
(ii) sub-paragraph (*f*) of Note 7.

1 *Tariff heading and Description*	2 *Qualifying process*
32.07 Pigments based on cobalt compounds.	Manufacture from materials not falling in 32.07, provided that any materials falling in Chapter 28 are of Area origin.
32.07 Inorganic products of a kind used as luminophores.	Manufacture from materials not falling in 32.07, provided that the constituent predominating by weight has undergone in the Area the qualifying process which would have applied if it had been classified in Chapter 28.
32.08 Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes and similar products of the kind used in the ceramic, enamelling and glass industries; glass frit and other glass, in the form of powder, granules or flakes.	Manufacture from materials not falling in 32.08.
32.09 *Varnishes and lacquers, other than solutions of artificial resins; distempers; prepared water pigments of the kind used for finishing leather; other paints and enamels, except aluminium paste.	Manufacture from unpigmented solutions of artificial resins (32.09) or from materials not falling in 32.09.
32.09 Solutions of artificial resins.	Manufacture from materials not falling in 32.09, provided that the artificial resins and solvents used are of Area origin.
32.09 Aluminium paste.	Manufacture from materials not falling in 32.09 or 76.05.
32.09 Stamping foils.	Manufacture from materials not falling in 32.09.
32.10 Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories.	Manufacture from materials not falling in 32.09, 32.10, 32.13, 73.40 or 96.02.
32.11 Prepared driers.	Manufacture from materials not falling in 32.11 provided that any oil-soluble soaps and any metallic oil-soluble compounds have been made in the Area by chemical transformation or are of Area origin.
32.12 *Glaziers' putty; grafting putty; painters' fillings, stopping and sealing pastes, and similar pastes.	Manufacture from materials not falling in 32.09 or 32.12.
32.13 *Writing ink, printing ink and other inks.	Manufacture from unpigmented solutions of artificial resins (32.09) or from materials not falling in 32.09 or 32.13.

* Goods imported in the same consignment as these goods, and necessary for their completion, shall be considered to be of the same origin as these goods.

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

1 *Tariff heading and Description*	2 *Qualifying process*
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids.	Manufacture from materials not falling in 33.01.
33.02 Terpenic by-products of the deterpenation of essential oils.	Manufacture from materials not falling in 33.02.
33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration.	Manufacture from materials not falling in 33.03.
33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.	Manufacture from any materials, provided that any odoriferous substance present in the goods is of Area origin.
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.	Manufacture from materials not falling in 33.01 or 33.05.

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND DENTAL WAXES.

1 *Tariff heading and Description*	2 *Qualifying process*
34.01 Soap, including medicated soap.	Manufacture from materials not falling in 34.01.
34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap.	Manufacture from materials not falling in 34.01 or 34.02, provided that any organic surface-active agent present in the goods has been made in the Area by chemical transformation* or is of Area origin.
34.03 Lubricating preparations consisting of mixtures of oils or fats or of mixtures with a basis of oils or fats, but not including preparations containing seventy per cent or more by weight of petroleum or shale oils.	Manufacture from materials not falling in 34.03.
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.	Manufacture from materials not falling in 34.04, provided that any materials falling in Chapter 29 which are used have been made in the Area by chemical transformation* or are of Area origin.
34.05 Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04.	Manufacture from materials not falling in 34.05.

* As defined in the Introductory Notes to Chapter 29.

1 *Tariff heading and Description*	2 *Qualifying process*
34.06 Candles, tapers, night-lights and the like.	Manufacture from materials not falling in 34.06.
34.07 Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms.	Manufacture from materials not falling in 34.07.

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

1 *Tariff heading and Description*	2 *Qualifying process*
35.01 Casein glues.	Manufacture from casein (35.01) or from materials not falling in 35.01.
35.02 Albumins.	Manufacture from materials not falling in 35.02.
35.02 Albuminates and other albumin derivatives.	Manufacture from albumin (35.02) or from materials not falling in 35.02.
35.03 Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products; fish glues; isinglass.	Manufacture from materials not falling in 35.03.
35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed.	Manufacture from materials not falling in 35.04.
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues.	Manufacture from materials not falling in 35.05.
35.06 Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme.	Manufacture from casein (35.01) or albumins (35.02) or from materials not falling in 28.45, 32.09, 38.19 or 40.06 or Chapter 35 or 39.
35.06 Other goods of this heading.	Manufacture from materials not falling in 28.45, 35.06 or 38.19.

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

1 *Tariff heading and Description*	2 *Qualifying process*
36.01 Propellent powders.	Manufacture from materials not falling in 36.01 or 39.03.
36.02 Prepared explosives, other than propellent powders.	Manufacture from materials not falling in 28.32, 29.18, 31.02 or 36.02.

1 *Tariff heading and Description*	2 *Qualifying process*
36.03 Mining, blasting and safety fuses.	Manufacture from materials not falling in 36.03.
36.04 Percussion and detonating caps; igniters; detonators.	Manufacture from materials not falling in 36.04.
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets).	Manufacture from materials not falling in 36.05.
36.06 Matches (excluding Bengal matches).	Manufacture from materials not falling in 36.06 or 44.11.
36.07 Ferro-cerium and other pyrophoric alloys in all forms.	Manufacture from materials not falling in 28.05 or 36.07.
36.08 Metaldehyde in tablets, sticks or similar forms.	Manufacture from materials not falling in 36.08, provided that the metaldehyde (29.11) is of Area origin.

CHAPTER 37

Photographic and Cinematographic Goods

1 *Tariff heading and Description*	2 *Qualifying process*
37.01 Plates, sensitised, unexposed, of glass or other materials (including film in the flat).	Manufacture from materials not falling in Chapter 37.
37.02 Film in rolls, sensitised, unexposed, perforated or not.	Manufacture from materials not falling in Chapter 37.
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed.	Manufacture from materials not falling in Chapter 37.
37.04 Sensitised plates and film, exposed but not developed, negative or positive.	Exposure.
37.05 Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive.	Development.
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.	Development.
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive.	Development.
37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography.	Manufacture from materials not falling in 37.08.

CHAPTER 38

Miscellaneous Chemical Products

1 *Tariff heading and Description*	2 *Qualifying process*
38.01 Artificial graphite.	Manufacture from materials not falling in 38.01.

1 *Tariff heading and Description*	2 *Qualifying process*
38.01 Colloidal graphite, other than suspensions in oil.	Manufacture from artificial graphite (38.01) or from materials not falling in 38.01.
38.02 Animal black (for example, bone black and ivory black), including spent animal black.	Manufacture from materials not falling in 38.02.
38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products.	Manufacture from materials not falling in 38.03.
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification.	Manufacture from materials not falling in 38.04.
38.05 Crude tall oil.	Manufacture from materials not falling in 38.05.
38.05 Tall oil, other than crude.	Manufacture from crude tall oil (38.05) or from materials not falling in 38.05.
38.06 Concentrated sulphite lye.	Manufacture from materials not falling in 38.06.
38.07 Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol).	Manufacture from materials not falling in 38.07.
38.07 Crude dipentene.	Manufacture from spirits of turpentine or other terpenic solvents other than dipentene (38.07), or from materials not falling in 38.07.
38.08 Derivatives of rosin and resin acids, other than ester gums included in heading No. 39.05.	Manufacture by chemical transformation or emulsification.
38.08 Rosin spirit and rosin oils.	Manufacture from rosin or resin acids (38.08) or from materials not falling in 38.08.
38.09 Wood tar; wood naphtha; acetone oil.	Manufacture from materials not falling in 38.09.
38.09 Wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote.	Manufacture from wood tar (38.09) or from materials not falling in 38.09.
38.10 Vegetable pitch of all kinds.	Manufacture from materials not falling in 38.10.
38.10 Brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	Manufacture from vegetable pitch (38.10) or from materials not falling in 38.10.

1 *Tariff heading and Description*	2 *Qualifying process*
38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers).	Manufacture from materials not falling in 38.11 or 38.19, provided that any such materials falling in Chapter 28 (other than 28.02) or in Chapter 29 (other than 29.01) which are present in the goods have been made in the Area by chemical transformation* or are of Area origin.
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries.	Manufacture from materials not falling in 38.12, provided that any such materials falling in 34.02, 34.04, 38.18 or 38.19 or Chapter 29 or 39 which are present in the goods have been made in the Area by chemical transformation* or are of Area origin.
38.18 Composite solvents and thinners for varnishes and similar products.	Manufacture from materials not falling in 38.18, provided that any such materials falling in Chapter 29 which are present in the goods are of Area origin.
38.19 Carbon pastes.	Manufacture from materials not falling in 27.16 or 38.19.
38.19 Enzyme preparations.	Manufacture from materials not falling in 29.40 and not being an enzyme preparation (38.19).
38.19 Mixtures of two or more natural or artificial abrasives in grain or powder form.	Crushing, sieving and grading.
38.19 Refractory materials in powder, granular or plastic form.	Manufacture from bauxite calcined for refractory purposes (38.19) or from materials not falling in 38.19.
38.19 Metallic naphthenates.	Manufacture from naphthenic acids (38.19) or from materials not falling in 38.19.
38.19 Preparations for improving the colour fastness of dyed materials.	Manufacture from any materials provided that any materials falling in Chapter 29, 38 or 39 which are present in the goods have been made in the Area by chemical transformation* or are of Area origin.
38.19 Preparations for hardening condensation, polycondensation and polyaddition products falling in 39.01.	Manufacture from any materials provided that any materials falling in Chapter 29, 38 or 39 which are present in the goods have been made in the Area by chemical transformation* or are of Area origin .

* As defined in the Introductory Notes to the relevant Chapter.

CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
39.01 Polyamides and superpolyamides, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from materials not falling in 39.01 and not being solutions of artificial resins (32.09), provided that both (*a*) any lactam has been made in the Area by chemical transformation and (*b*) any salt of a dibasic acid and a diamine has been made in the Area by chemical transformation.
39.01 Polyurethanes and superpolyurethanes, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from materials not falling in 39.01 and not being solutions of artificial resins (32.09), provided that either (*a*) any isocyanate has been made in the Area by chemical transformation or (*b*) any polyester and any polyether have been made in the Area by chemical transformation.
39.01 Polycondensation products of terephthalic acid with ethanediol, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	†Manufacture from terephthalic acid or from materials not falling in 29.15, 38.19 or 39.01 and not being solutions of artificial resins (32.09).
39.01 Unsaturated polyesters, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	Manufacture from materials not falling in 39.01 and not being solutions of artificial resins (32.09), provided that (*a*) any polyhydric alcohol is of Area origin or (*b*) if only one dicarboxylic acid or anhydride is used, it is of Area origin or (*c*) if more than one dicarboxylic acid or anhydride is used, all of one which contributes 40 per cent or more of the combined weight of the dicarboxylic acids and anhydrides used is of Area origin.

* "Chemical transformation" has the meaning given in the Introductory Notes to Chapter 29 except that curing (hardening) shall not be considered to be a chemical transformation.

† As defined in the Introductory Notes applying to the relevant Chapter.

1 *Tariff heading and Description*	2 *Qualifying process*
39.01 Other condensation, polycondensation and polyaddition products, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09), provided that if any materials in the following list are used, all such materials have been made in the Area by chemical transformation or are of Area origin: urea (29.25 or 31.02); thiourea (29.31); melamine (29.35); materials falling in 29.04 to 29.07, 29.22, 29.23, 29.34 or 38.19 **or** *Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09), provided that if any materials in the following list are used, all such materials have been made in the Area by chemical transformation or are of Area origin: fatty acids (15.10); phosgene (28.14); hexamine (29.26); aldehydes (29.35); materials falling in 29.11, 29.12, 29.14 to 29.16, 29.20, 29.34 or 38.19.
39.01 Condensation, polycondensation and polyaddition products, in the forms mentioned in Notes 3 (*c*) and 3 (*d*) to Chapter 39.	Manufacture from materials falling in 39.01 which are in any form mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39, or from materials falling in Chapter 32, or from materials not being and not containing materials of Chapter 39, provided that both (*a*) the process does not consist solely of agglomerating without change in the degree of polymerisation, or slicing, or sintering, or shaping by cutting tools, or any combination of these processes and (*b*) 50 per cent or more by weight of the artificial resins used is of Area origin.

* " Chemical transformation " has the meaning given in the Introductory Notes to Chapter 29 except that curing (hardening) shall not be considered to be a chemical transformation.

1 *Tariff heading and Description*	2 *Qualifying process*
39.02 The following products, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39: Coumarone-indene resins; polyvinyl alcohols and polyvinyl acetals; chemically modified polyacrylates, polymethacrylates and polystyrene (for example, sulphonated polystyrene), other than graft copolymers.	Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09).
39.02 Graft copolymers, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09), provided that all of any monomer which contributes 50 per cent or more by weight of the dry graft copolymer contained in the goods has been made in the Area by chemical transformation. If no one monomer contributes 50 per cent or more by weight of the dry graft copolymer contained in the goods, each of any two or more monomers which together contribute 50 per cent or more by weight of the dry graft copolymer contained in the goods must have been made in the Area by chemical transformation or *Manufacture from any material, provided that all of any polymer, copolymer or polyaddition product (whether falling in Chapter 39 or contained in a solution of artificial resins (32.09)) which contributes 50 per cent or more by weight of the dry graft copolymer contained in the goods has been made in the Area by chemical transformation. If no one polymer, copolymer or polyaddition product contributes 50 per cent or more by weight of the dry graft copolymer contained in the goods, each of any two or more polymers, copolymers or polyaddition products which together contribute 50 per cent or more by weight of the dry graft copolymer contained in the goods must have been made in the Area by chemical transformation.

* "Chemical transformation" has the meaning given in the Introductory Notes to Chapter 29 except that curing (hardening) shall not be considered to be a chemical transformation.

1 *Tariff heading and Description*	2 *Qualifying process*
39.02 Polymerisation products made from one monomer (homopolymers), in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from the monomer or from any material not being and not containing material which has been produced by polymerisation of the monomer, provided that either (*a*) 50 per cent or more by weight of the monomer used is of Area origin or (*b*) the monomer used has been made in the Area by chemical transformation.
39.02 Other polymerisation and copolymerisation products, in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	*Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09), provided that all of any monomer which contributes 50 per cent or more by weight of the dry polymers and copolymers contained in the goods has been made in the Area by chemical transformation. If no one monomer contributes 50 per cent or more by weight of the dry polymers and copolymers contained in the goods each of any two or more monomers which together contribute 50 per cent or more by weight of the dry polymers and copolymers contained in the goods must have been made in the Area by chemical transformation.
39.02 Polymerisation and copolymerisation products, in the forms mentioned in Notes 3 (*c*) and 3 (*d*) to Chapter 39.	Manufacture from materials falling in 39.02 which are in any form mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39 or from materials not falling in Chapter 39, provided that both (*a*) the process does not consist solely of agglomerating, or slicing, or sintering, or shaping by cutting tools, or any combination of these processes and (*b*) 50 per cent or more of the combined weight of the artificial resins and plasticisers used is of Area origin or *Manufacture from monomers or from any material not being

* "Chemical transformation" has the meaning given in the Introductory Notes to Chapter 29 except that curing (hardening) shall not be considered to be a chemical transformation.

1 *Tariff heading and Description*	2 *Qualifying process*
39.02 Polymerisation and copolymerisation products—*cont.*	and not containing material which has been produced by polymerisation of any monomer used, provided that either (*a*) all of any monomer which contributes 50 per cent or more by weight of the dry polymers and copolymers contained in the goods has been made in the Area by chemical transformation. If no one monomer contributes 50 per cent or more by weight of the dry polymers and copolymers contained in the goods, each of any two or more monomers which together contribute 50 per cent or more by weight of the dry polymers and copolymers contained in the goods must have been made in the Area by chemical transformation or (*b*) 50 per cent or more by weight of the monomers used is of Area origin.
39.03 Products of this heading (regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose; vulcanised fibre), in the forms mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39.	Manufacture from materials not falling in 39.03 and not being solutions of artificial resins (32.09).
39.03 Products of this heading (regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose; vulcanised fibre), in the forms mentioned in Notes 3 (*c*) and 3 (*d*) to Chapter 39.	Manufacture from materials falling in 39.03 which are in any form mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39, or from materials not falling in Chapter 39, provided that both (*a*) the process does not consist solely of agglomerating without change in the degree of polymerisation, or slicing, or sintering, or shaping by cutting tools, or any combination of these processes and (*b*) 50 per cent or more of the combined weight of the artificial resins and plasticisers used is of Area origin.
39.04 Hardened proteins (for example, hardened casein and hardened gelatin).	Manufacture from materials not falling in Chapter 39.

1	2
Tariff heading and Description	*Qualifying process*
39.05 Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).	Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09).
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn.	Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09).
39.06 Heparin, pyrogen-free, containing at least 100 international units per milligramme.	Manufacture from heparin (39.06), containing less than 80 international units per milligramme, or from materials not falling in 39.06.
39.06 Dextran.	Manufacture from dextran (39.06), provided that the degree of polymerisation is reduced at least tenfold, or from materials not falling in 39.06.
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.	Manufacture from materials not falling in Chapter 39 and not being solutions of artificial resins (32.09) and not being materials which contain materials of Chapter 39 **or** Manufacture from materials falling in 39.01 to 39.03, which are in any form (other than blocks) mentioned in Notes 3 (*a*) and 3 (*b*) to Chapter 39 or from materials falling in 39.04 to 39.06 or Chapter 32 or from materials not being and not containing materials of Chapter 39, provided that both (*a*) the process does not consist solely of agglomerating without change in the degree of polymerisation, or sintering, or a combination of these processes **and** (*b*) 50 per cent or more by weight of the artificial resins used is of Area origin.

CHAPTER 40

RUBBER, SYNTHETIC RUBBERS, FACTICE AND ARTICLES THEREOF

1	2
Tariff heading and Description	*Qualifying process*
40.03 Reclaimed rubber.	Manufacture from materials not falling in 40.03.
40.04 Powder of unhardened rubber.	Manufacture from materials not being powder of unhardened rubber (40.04).
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber.	Manufacture from materials not falling in 40.05.
40.06 Unvulcanised natural or synthetic rubber in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber, other than impregnated textile thread.	Manufacture from materials not falling in 40.05 or 40.06.
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.09 Piping and tubing, of unhardened vulcanised rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber, not containing textiles.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.11 Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.14 Other articles of unhardened vulcanised rubber.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes.	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.
40.15 Powder of hardened rubber.	Manufacture from materials not being powder of hardened rubber (40.15).
40.16 Articles of hardened rubber (ebonite and vulcanite).	Manufacture from *master batches (40.05) or from materials not falling in 40.05 to 40.16.

* For the purpose of this list " master batch " means a mixture of natural or synthetic rubber (of the kinds falling in 40.01 or 40.02) with one compounding ingredient and any softener necessary for mixing this single compounding ingredient with the rubber. Any mixture containing sulphur, zinc oxide or any other vulcanising agent shall not be regarded as a master batch.

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

1 *Tariff heading and Description*	2 *Qualifying process*
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.	Removal from animals.
41.02 Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08.	Manufacture from materials not falling in 41.02 to 41.08 or, by processes which must include stripping and re-tanning and setting and toggling (or paste drying) and finishing, from rough vegetable-tanned leather of the East India type in whole hides or skins or sides (41.02).
41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08.	Manufacture from materials not falling in 41.02 to 41.08 or, by processes which must include stripping and re-tanning and setting and toggling (or paste drying) and finishing, from rough vegetable-tanned leather of the East India type falling in 41.03.
41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08.	Manufacture from materials not falling in 41.02 to 41.08 or, by processes which must include stripping and re-tanning and setting and toggling (or paste drying) and finishing, from rough vegetable-tanned leather of the East India type falling in 41.04.
41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08.	Manufacture from materials not falling in 41.02 to 41.08 or, by processes which must include stripping and re-tanning and setting and toggling (or paste drying) and finishing, from rough vegetable-tanned leather of the East India type falling in 41.05.
41.06 Chamois-dressed leather.	Manufacture from materials not falling in 41.02 to 41.08.
41.07 Parchment-dressed leather.	Manufacture from materials not falling in 41.02 to 41.08.
41.08 Patent leather and metallised leather.	Manufacture from materials not falling in 41.02 to 41.08 or, by processes which must include stripping and re-tanning and setting and toggling (or paste drying) and finishing, from rough vegetable-tanned leather of the East India type in whole hides or skins or sides (41.02) or rough vegetable-tanned leather of the East India type falling in 41.03 to 41.05.
41.09 Leather dust, powder and flour.	Manufacture from materials not being leather dust, powder or flour (41.09).

1 *Tariff heading and Description*	2 *Qualifying process*
41.09 Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather.	Manufacture from materials not falling in 41.09.
41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.	Manufacture from materials not falling in 41.10.

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND THE LIKE; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

1 *Tariff heading and Description*	2 *Qualifying process*
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal.	Manufacture from materials not falling in Chapter 42.
42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, haversacks, knapsacks, rucksacks, kitbags), handbags, wallets, purses, satchels, brief-cases, collar-boxes, dressing-cases, pouches, toilet-bags, tool-cases and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.	Manufacture from materials not falling in Chapter 42.
42.03 Articles of apparel and clothing accessories, of leather or of composition leather.	Manufacture from materials not falling in Chapter 42.
42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes.	Manufacture from materials not falling in Chapter 42.
42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.	Manufacture from materials not falling in Chapter 42.

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
43.01 Raw furskins.	Removal from animals.
43.02 Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated).	Manufacture from materials not falling in 43.02 or 43.03.

1 *Tariff heading and Description*	2 *Qualifying process*
43.03 Articles of furskin.	Manufacture from materials not falling in 43.03 and not being furskins assembled in plates, crosses or similar forms (43.02).
43.04 Artificial fur and articles made thereof.	Manufacture from materials not falling in 43.04.

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

1 *Tariff heading and Description*	2 *Qualifying process*
44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not.	Manufacture from materials not falling in 44.02.
44.04 Wood, roughly squared or half-squared, but not further manufactured.	Manufacture from materials not falling in 44.04.
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres.	Manufacture from materials not falling in 44.05.
44.06 Wood paving blocks.	Manufacture from materials not falling in 44.06.
44.07 Railway or tramway sleepers of wood.	Manufacture from materials not falling in 44.07.
44.08 Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn.	Manufacture from materials not falling in 44.08.
44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids.	Manufacture from materials not falling in 44.09.
44.10 Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like.	Manufacture from materials not falling in 44.10.
44.11 Drawn wood; match splints; wooden pegs or pins for footwear.	Manufacture from materials not falling in 44.11.
44.12 Wood wool and wood flour.	Manufacture from materials not falling in 44.12.
44.13 Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured.	Manufacture from materials not falling in 44.13.

1 *Tariff heading and Description*	2 *Qualifying process*
44.14 Veneer sheets and sheets for plywood (sawn, sliced or peeled), of a thickness not exceeding five millimetres, whether or not reinforced with paper or fabric.	Manufacture from materials not falling in 44.14.
44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry.	Manufacture from materials not falling in 44.15.
44.16 Cellular wood panels, whether or not faced with base metal.	Manufacture from materials not falling in 44.15 or 44.16.
44.17 "Improved" wood, in sheets, blocks or the like.	Manufacture from materials not falling in 44.17.
44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like.	Manufacture from materials not falling in 44.18.
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards.	Manufacture from materials not falling in 44.19.
44.20 Wooden picture frames, photograph frames, mirror frames and the like.	Manufacture from materials not falling in 44.19 or 44.20.
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled.	Manufacture from materials not falling in 44.21.
44.22 Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08.	Manufacture from materials not falling in 44.22.
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).	Manufacture from materials not falling in 44.23.
44.24 Household utensils of wood.	Manufacture from materials not falling in 44.24.
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood.	Manufacture from materials not falling in 44.25.
44.25 Boot and shoe lasts.	Manufacture from last blocks roughly shaped by sawing or turning and not containing metal parts (44.25) or from materials not falling in 44.25.
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood.	Manufacture from materials not falling in 44.26.

1 *Tariff heading and Description*	2 *Qualifying process*
44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood.	Manufacture from materials not falling in 44.27.
44.28 Other articles of wood.	Manufacture from materials not falling in 44.28.

CHAPTER 45

Cork and Articles of Cork

1 *Tariff heading and Description*	2 *Qualifying process*
45.02 Natural cork in the form of rectangular blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).	Manufacture from materials not falling in 45.02.
45.03 Articles of natural cork.	Manufacture from materials not falling in 45.02 or 45.03.
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork.	Manufacture from materials not falling in 45.04.

CHAPTER 46

Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork

1 *Tariff heading and Description*	2 *Qualifying process*
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips.	Manufacture from materials not falling in 46.01.
46.01 Plaits and similar products of plaiting materials other than materials falling in Chapter 39, bleached or dyed, whether or not assembled into strips.	Manufacture from unbleached and undyed plaits (46.01) or from materials not falling in 46.01.
46.02 Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles.	Manufacture from materials not falling in 46.02.
46.03 Basketwork, wickerwork and other articles of plaiting materials made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah.	Manufacture from materials not falling in 46.03.

CHAPTER 47

PAPER-MAKING MATERIAL

1 *Tariff heading and Description*	2 *Qualifying process*
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material.	Manufacture from materials not falling in 47.01.

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

1 *Tariff heading and Description*	2 *Qualifying process*
48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.02 Hand-made paper and paperboard.	Manufacture from materials not falling in Chapter 48.
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.04 Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets.	Manufacture from materials not falling in Chapter 48.
48.07 Tarred roofing paper (whether or not sand-covered).	Manufacture from materials not falling in 48.07.
48.08 Filter blocks of paper pulp.	Manufacture from materials not falling in Chapter 48.
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders.	Manufacture from materials not falling in Chapter 48.
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes.	Manufacture from materials falling in 48.01, 48.02 or 48.07, by processes not consisting solely of cutting to size or cutting to shape or folding or any combination of these processes, or from materials not falling in Chapter 48.

1 *Tariff heading and Description*	2 *Qualifying process*
48.11 Wallpaper and lincrusta; window transparencies of paper.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of perforating or cutting to size or cutting to shape or any combination of these processes, or from materials not falling in Chapter 48.
48.12 Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of cutting to size or cutting to shape or a combination of these processes, or from materials not falling in Chapter 48.
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of cutting to size or cutting to shape or packing or any combination of these processes, or from materials falling in 48.16 or from materials not falling in Chapter 48.
48.14 Writing blocks, envelopes, plain letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of cutting to size or cutting to shape or folding or packing or any combination of these processes, or from materials falling in 48.16 or from materials not falling in Chapter 48.
48.15 Other paper and paperboard (including cellulose wadding), cut to size or shape.	Manufacture from materials not falling in Chapter 48.
48.15 Toilet paper.	Manufacture from materials falling in 48.01 to 48.07 or from materials not falling in Chapter 48.
48.16 Boxes, bags and other packing containers, of paper or paperboard.	Manufacture from materials falling in 48.01 to 48.09 or from materials not falling in Chapter 48.
48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	Manufacture from materials falling in 48.01 to 48.09 or from materials not falling in Chapter 48.
48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard.	Manufacture from materials falling in 48.01 to 48.07 or from materials not falling in Chapter 48.
48.19 Paper or paperboard labels, whether or not printed or gummed.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of perforating or cutting to size or cutting to shape or folding or packing or any combination of these processes, or from materials not falling in Chapter 48.

1 *Tariff heading and Description*	2 *Qualifying process*
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	Manufacture from materials falling in 48.01 to 48.07 or from materials not falling in Chapter 48.
48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding, other than sanitary towels.	Manufacture from materials falling in 48.01 to 48.07, by processes not consisting solely of perforating or cutting to size or cutting to shape or folding or packing or any combination of these processes, or from materials not falling in Chapter 48.
48.21 Sanitary towels.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in 48.21 or Chapters 50 to 62.

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

1 *Tariff heading and Description*	2 *Qualifying process*
49.01 Printed books, booklets, brochures, pamphlets and leaflets.	Manufacture from materials not falling in Chapter 49.
49.02 Newspapers, journals and periodicals, whether or not illustrated.	Manufacture from materials not falling in Chapter 49.
49.03 Children's picture books and painting books.	Manufacture from materials not falling in Chapter 49.
49.04 Music, printed or in manuscript, whether or not bound or illustrated.	Manufacture from materials not falling in Chapter 49.
49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial).	Manufacture from materials not falling in Chapter 49.
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts.	Manufacture from materials not falling in Chapter 49.
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; paper impressed with such stamps; banknotes, stock, share and bond certificates and similar documents of title; cheque books and cheque forms.	Manufacture from materials not falling in Chapter 49.
49.08 Transfers.	Manufacture from materials not falling in Chapter 49.

1 *Tariff heading and Description*	2 *Qualifying process*
49.09 Picture postcards and pictorial greeting cards, printed, with or without trimmings.	Manufacture from materials not falling in Chapter 49.
49.10 Calendars of any kind, of paper or paperboard, including calendar blocks.	Manufacture from materials not falling in Chapter 49.
49.11 Other printed matter, including printed pictures and photographs.	Manufacture from materials not falling in Chapter 49.

CHAPTER 53

Wool and other Animal Hair

1 *Tariff heading and Description*	2 *Qualifying process*
53.01 Sheep's or lambs' wool, not carded or combed.	Removal from skin or washing or degreasing or carbonising.
53.02 Other animal hair (fine or coarse), not carded or combed.	Removal from skin or washing or degreasing or carbonising.

CHAPTER 59

Wadding and Felt; Twine, Cordage, Ropes and Cables; Special Fabrics; Impregnated and Coated Fabrics; Textile Articles of a kind suitable for Industrial use

1 *Tariff heading and Description*	2 *Qualifying process*
59.10 Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not.	Manufacture from materials not falling in 59.10.

CHAPTER 64

Footwear, Gaiters and the like; Parts of such Articles

1 *Tariff heading and Description*	2 *Qualifying process*
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material.	Manufacture from materials not falling in Chapter 64.
64.02 Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material.	Manufacture from materials not falling in Chapter 64.

1 *Tariff heading and Description*	2 *Qualifying process*
64.03 Footwear with outer soles of wood or cork.	Manufacture from materials not falling in Chapter 64.
64.04 Footwear with outer soles of other materials.	Manufacture from materials not falling in Chapter 64.
64.05 Soles and heels of leather.	Manufacture from materials not falling in 41.02 to 41.08 or 64.05 or Chapter 42.
64.05 Other parts of footwear.	Manufacture from materials not falling in 64.05.
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof.	Manufacture from materials not falling in Chapter 64.

CHAPTER 65

HEADGEAR AND PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
65.01 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	Manufacture from unfelted fibres (Chapters 50 to 57) or from materials not falling in Chapters 50 to 62 or 65.
65.02 Hat-shapes, plaited or made from plaited or other strips of any material (other than materials of the kinds falling in Chapters 39 and 50 to 62), bleached or dyed, neither blocked to shape nor with made brims.	Manufacture from unbleached and undyed hat-shapes (65.02) or from materials not falling in 65.02.
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed.	Manufacture from materials not falling in 65.04.

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas).	Manufacture from materials not falling in 66.01 and not being umbrella or sunshade covers (62.05).
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like.	Manufacture from materials not falling in Chapter 66.
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02.	Manufacture from materials not falling in Chapter 66.

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

1 *Tariff heading and Description*	2 *Qualifying process*
67.01 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes).	Manufacture from materials not falling in 67.01.
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	Manufacture from materials not falling in 67.02.
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like.	Manufacture from materials not falling in 67.03.
67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets).	Manufacture from materials not falling in 67.04.
67.05 Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material.	Manufacture from materials not falling in 67.05.

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

1 *Tariff heading and Description*	2 *Qualifying process*
68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate).	Manufacture from materials not falling in 68.01.
68.02 Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69.	Manufacture from materials not falling in 68.02.
68.03 Worked slate and articles of slate, including articles of agglomerated slate.	Manufacture from materials not falling in 68.03.
68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets,	Manufacture from materials not falling in 68.04.

1 *Tariff heading and Description*	2 *Qualifying process*
68.04—*cont.* axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.	
68.05 Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery.	Manufacture from materials not falling in 68.05.
68.06 Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	Manufacture from materials not falling in 68.06.
68.07 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69.	Manufacture from materials not falling in 68.07.
68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch).	Manufacture from materials not falling in 68.08.
68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances.	Manufacture from materials not falling in 68.09.
68.10 Articles of plastering material.	Manufacture from materials not falling in 68.10.
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not.	Manufacture from materials not falling in 68.11.
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like.	Manufacture from materials not falling in 68.12.
68.13 Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures of, or with a basis of, asbestos and magnesium carbonate, and articles of such mixtures.	Manufacture from materials not falling in 68.13.

1 *Tariff heading and Description*	2 *Qualifying process*
68.13 Asbestos clothing, ready for wear.	Manufacture from asbestos thread or unshaped fabric (68.13) or from materials not falling in 68.13.
68.13 Gaskets and similar joints of asbestos.	Manufacture from asbestos thread (68.13) or from materials not falling in 68.13.
68.14 Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials.	Manufacture from materials not falling in 68.14.
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium).	Manufacture from materials not falling in 68.15.
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	Manufacture from materials not falling in 68.16.

CHAPTER 69

Ceramic Products

1 *Tariff heading and Description*	2 *Qualifying process*
69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths.	Manufacture from materials not falling in Chapter 69.
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01.	Manufacture from materials not falling in Chapter 69.
69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01.	Manufacture from materials not falling in Chapter 69.
69.04 Building bricks (including flooring blocks, support or filler tiles and the like).	Manufacture from materials not falling in Chapter 69.
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments.	Manufacture from materials not falling in Chapter 69.
69.06 Piping, conduits and guttering (including angles, bends and similar fittings).	Manufacture from materials not falling in Chapter 69.

1 *Tariff heading and Description*	2 *Qualifying process*
69.07 Unglazed setts, flags and paving, hearth and wall tiles.	Manufacture from materials not falling in Chapter 69.
69.08 Glazed setts, flags and paving, hearth and wall tiles.	Manufacture from materials not falling in Chapter 69.
69.09 Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods.	Manufacture from materials not falling in Chapter 69.
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings.	Manufacture from materials not falling in Chapter 69.
69.11 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian).	Manufacture from materials not falling in Chapter 69.
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.	Manufacture from materials not falling in Chapter 69.
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture.	Manufacture from materials not falling in Chapter 69.
69.14 Other articles.	Manufacture from materials not falling in Chapter 69.

CHAPTER 70

GLASS AND GLASSWARE

1 *Tariff heading and Description*	2 *Qualifying process*
70.01 Glass in the mass (excluding optical glass).	Manufacture from waste glass (cullet) (70.01) or materials not falling in 70.01.
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes.	Manufacture from materials not falling in 70.02.
70.03 Glass in balls, rods and tubes, unworked (not being optical glass).	Manufacture from materials not falling in 70.03 to 70.21.
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles.	Manufacture from materials not falling in 70.03 to 70.21.
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles.	Manufacture from materials not falling in 70.03 to 70.21.
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked.	Manufacture from materials not falling in 70.03 to 70.21.

1 *Tariff heading and Description*	2 *Qualifying process*
70.07 Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like.	Manufacture from materials not falling in 70.03 to 70.21.
70.08 Safety glass consisting of toughened or laminated glass, shaped or not.	Manufacture from materials not falling in 70.07 or 70.08.
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed.	Manufacture from materials not falling in 70.03 to 70.21.
70.10 Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.	Manufacture from materials not falling in 70.03 to 70.21.
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.	Manufacture from materials not falling in 70.03 to 70.21.
70.12 Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor.	Manufacture from materials not falling in 70.03 to 70.21.
70.13 Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses.	Manufacture from materials not falling in 70.03 to 70.21.
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass.	Manufacture from materials not falling in 70.03 to 70.21.
70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like.	Manufacture from materials not falling in 70.03 to 70.21.
70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms.	Manufacture from materials not falling in 70.03 to 70.21.
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules.	Manufacture from materials not falling in 70.05 to 70.21.
70.18. Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.	Manufacture from materials not falling in 70.03 to 70.21.

1 *Tariff heading and Description*	2 *Qualifying process*
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini).	Manufacture from materials not falling in 70.03 to 70.21.
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom.	Manufacture from materials not falling in 70.04 to 70.21.
70.21 Other articles of glass.	Manufacture from materials not falling in 70.05 to 70.21.

CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY

1 *Tariff heading and Description*	2 *Qualifying process*
71.01 Pearls, worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).	Manufacture from unworked pearls (71.01) or from materials not falling in 71.01.
71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).	Manufacture from unworked stones (71.02) or from materials not falling in 71.02.
71.03 Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).	Manufacture from materials not falling in 71.03.
71.04 Dust and powder of natural or synthetic precious or semi-precious stones.	Manufacture from materials not falling in 71.04.
71.05 Unwrought silver.	Manufacture from materials not falling in 71.05.
71.05 Silver, including silver gilt and platinum-plated silver, semi-manufactured.	Manufacture from unwrought silver (71.05) or from materials not falling in 71.05.
71.06 Rolled silver, unworked or semi-manufactured.	Manufacture from materials not falling in 71.06.

1 *Tariff heading and Description*	2 *Qualifying process*
71.07 Unwrought gold.	Manufacture from materials not falling in 71.07.
71.07 Gold, including platinum-plated gold, semi-manufactured.	Manufacture from unwrought gold (71.07) or from materials not falling in 71.07.
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured.	Manufacture from materials not falling in 71.08.
71.09 Platinum and other metals of the platinum group, unwrought.	Manufacture from materials not falling in 71.09.
71.09 Platinum and other metals of the platinum group, semi-manufactured.	Manufacture from unwrought platinum or other unwrought metals of the platinum group (71.09) or from materials not falling in 71.09.
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured.	Manufacture from materials not falling in 71.10.
71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal.	Manufacture from materials not falling in 71.12 to 71.15.
71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12.	Manufacture from materials not falling in 71.12 to 71.15.
71.14 Other articles of precious metal or rolled precious metal.	Manufacture from materials not falling in 71.12 to 71.15.
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	Manufacture from materials not falling in 71.12 to 71.15.
71.16 Imitation jewellery.	Manufacture from materials not falling in 71.16.

CHAPTER 72

Coin

1 *Tariff heading and Description*	2 *Qualifying process*
72.01 Coin.	Manufacture from materials not falling in 72.01.

CHAPTER 73

Iron and Steel and Articles thereof

1 *Tariff heading and Description*	2 *Qualifying process*
73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.	Manufacture from materials not falling in 73.01.

1 *Tariff heading and Description*	2 *Qualifying process*
73.02 Ferro-alloys.	Manufacture from materials not falling in 73.02.
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel.	Manufacture from materials not falling in 73.04.
73.05 Iron or steel powders; sponge iron or steel.	Manufacture from materials not falling in 73.05.
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel.	Manufacture from materials not falling in 73.06.
73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.	Manufacture from materials not falling in 73.07.
73.08 Iron or steel coils for re-rolling.	Manufacture from materials not falling in 73.07 to 73.13.
73.09 Universal plates of iron or steel.	Manufacture from materials not falling in 73.07 to 73.13.
73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel.	Manufacture from materials not falling in 73.07 to 73.13.
73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements.	Manufacture from materials not falling in 73.07 to 73.13.
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled.	Manufacture from materials not falling in 73.07 to 73.13.
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled.	*Manufacture from materials not falling in 73.07 to 73.13.
73.14 Iron or steel wire, whether or not coated, but not insulated.	Manufacture from materials not falling in 73.08 to 73.14.
73.15 Alloy steel and high carbon steel in the forms mentioned in heading No. 73.06.	Manufacture from materials not falling in 73.15.
73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.07 to 73.13.	Manufacture from alloy or high carbon steel (73.15) in the forms mentioned in 73.06 or from materials not falling in 73.15.
73.15 Iron or steel wire, whether or not coated, but not insulated, of alloy steel or high carbon steel.	Manufacture from alloy or high carbon steel (73.15) in the forms mentioned in 73.06 or 73.07 or from materials not falling in 73.15.
73.16 Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fishplates, chairs, chair wedges, sole plates, rail clips, bedplates and ties.	Manufacture from alloy or high carbon steel (73.15) in the forms mentioned in 73.06 or from materials not falling in 73.07 to 73.16.

* The qualifying process for cold-rolled sheets and plates of iron or steel produced in Norway shall be "Manufacture from materials not falling in 73·09 to 73·13."

1 *Tariff heading and Description*	2 *Qualifying process*
73.17 Tubes and pipes, of cast iron.	Manufacture from materials not falling in 73.17.
73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits.	Manufacture from alloy or high carbon steel (73.15) in the forms mentioned in 73.06 or from materials not falling in 73.07 to 73.11 or 73.13 to 73.18.
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced.	Manufacture from materials not falling in 73.18 or 73.19.
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel.	Manufacture from materials not falling in 73.17 to 73.20.
73.21 Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	Manufacture from materials not falling in 73.21 to 73.24.
73.22 Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Manufacture from materials not falling in 73.21 to 73.24.
73.23 Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods.	Manufacture from materials not falling in 73.21 to 73.24.
73.24 Compressed gas cylinders and similar pressure containers, of iron or steel.	Manufacture from materials not falling in 73.21 to 73.24.
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables.	Manufacture from materials not falling in 73.14, 73.25 or 73.26 and not being alloy or high carbon steel wire (73.15).
73.26 Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel.	Manufacture from materials not falling in 73.12, 73.14, 73.25 or 73.26 and not being alloy or high carbon steel hoop, strip or wire (73.15).
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire.	Manufacture from materials not falling in 73.14, 73.25, 73.26 or 73.27 and not being alloy or high carbon steel wire (73.15).

1 *Tariff heading and Description*	2 *Qualifying process*
73.28 Expanded metal, of iron or steel.	Manufacture from materials not falling in 73.28.
73.29 Chain and parts thereof, of iron or steel.	Manufacture from materials not falling in 73.14 or 73.29 and not being alloy or high carbon steel wire (73.15).
73.30 Anchors and grapnels and parts thereof, of iron or steel.	Manufacture from materials not falling in 73.30.
73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper.	Manufacture from materials not falling in 73.14 or 73.31 and not being alloy or high carbon steel wire (73.15).
73.32 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel.	Manufacture from materials not falling in 73.14 or 73.32 and not being alloy or high carbon steel wire (73.15).
73.33 Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks.	Manufacture from materials not falling in 73.14 or 73.33 and not being alloy or high carbon steel wire (73.15).
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel.	Manufacture from materials not falling in 73.14 or 73.34 and not being alloy or high carbon steel wire (73.15).
73.35 Springs and leaves for springs, of iron or steel.	Manufacture from materials not falling in 73.14 or 73.35 and not being alloy or high carbon steel wire (73.15).
73.36 Stoves (including stoves with subsidiary boilers for central heating or for hot water supply), ranges, cookers, grates, fires, and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel.	Manufacture from materials not falling in 73.36.
73.37 Central heating boilers (excluding steam-generating boilers of heading No. 84.01), air heaters, unit heaters and radiators, for central heating, not electrically operated, and parts thereof, of iron or steel.	Manufacture from materials not falling in 73.37.
73.38 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel.	Manufacture from materials not falling in 73.38 or 73.40.

1 *Tariff heading and Description*	2 *Qualifying process*
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel.	Manufacture from materials not falling in 73.14 or 73.39 and not being alloy or high carbon steel wire (73.15).
73.40 Other articles of iron or steel.	Manufacture from materials not falling in 73.38 or 73.40.

CHAPTER 74

COPPER AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
74.01 Copper matte.	Manufacture from materials not falling in 74.01.
74.01 Unwrought copper.	Manufacture from copper matte or copper waste and scrap (74.01) or from materials not falling in 74.01.
74.01 Unwrought copper, unalloyed.	Manufacture from unwrought alloyed copper (74.01) or from materials not falling in 74.01.
74.01 Unwrought copper, alloyed.	Alloying.
74.02 Master alloys.	Manufacture from materials not falling in 74.02.
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire.	Manufacture from materials not falling in 74.03.
74.04 Wrought plates, sheets and strip, of copper.	Manufacture from materials not falling in 74.03 or 74.04.
74.05 Copper foil.	Manufacture from materials not falling in 74.03 to 74.05.
74.06 Copper powders and flakes.	Manufacture from materials not falling in 74.06.
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper.	Manufacture from materials not falling in 74.03, 74.04 or 74.07.
74.08 Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of copper.	Manufacture from materials not falling in 74.03, 74.04, 74.07 or 74.08.
74.09 Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Manufacture from materials not falling in 74.09.
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables.	Manufacture from materials not falling in 74.10 and not being copper wire (74.03).

1 *Tariff heading and Description*	2 *Qualifying process*
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire.	Manufacture from materials not falling in 74.10 or 74.11 and not being copper wire (74.03).
74.12 Expanded metal, of copper.	Manufacture from materials not falling in 74.12.
74.13 Chain and parts thereof, of copper.	Manufacture from materials not falling in 74.13.
74.14 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper.	Manufacture from materials not falling in 74.14 and not being copper wire (74.03).
74.15 Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper.	Manufacture from materials not falling in 74.15.
74.16 Springs, of copper.	Manufacture from materials not falling in 74.16.
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper.	Manufacture from materials not falling in 74.17.
74.18 Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper.	Manufacture from materials not falling in 74.18 or 74.19.
74.19 Other articles of copper.	Manufacture from materials not falling in 74.18 or 74.19.

CHAPTER 75

NICKEL AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy.	Manufacture from materials not falling in 75.01.
75.01 Unwrought nickel (excluding electroplating anodes).	Manufacture from nickel mattes, nickel speiss, other intermediate products of nickel metallurgy or nickel waste and scrap (75.01) or from materials not falling in 75.01.
75.01 Unwrought nickel, alloyed.	Alloying.
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire.	Manufacture from materials not falling in 75.02 or, by processes which must include rolling, from wrought bars or rods of nickel-copper alloys containing more than 60 per cent by weight of nickel (75.02).

1 *Tariff heading and Description*	2 *Qualifying process*
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes.	Manufacture from wrought bars or rods of nickel-copper alloys containing more than 60 per cent by weight of nickel (75.02) or from materials not falling in 75.02 or 75.03.
75.04 Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel.	Manufacture from wrought bars or rods of nickel-copper alloys containing more than 60 per cent by weight of nickel (75.02) or from materials not falling in 75.02 to 75.04.
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.	Manufacture from materials not falling in 75.02 to 75.05.
75.06 Other articles of nickel.	Manufacture from materials not falling in 75.06.

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
76.01 Unwrought aluminium; aluminium waste and scrap.	Manufacture from materials not falling in 76.01.
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire.	Manufacture from materials not falling in 76.02.
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium.	Manufacture from materials not falling in 76.02 or 76.03.
76.04 Aluminium foil.	Manufacture from aluminium plates, sheets or strip of a thickness of 0.45 millimetres or more (76.03) or from materials not falling in 76.03 or 76.04.
76.05 Aluminium powders and flakes.	Manufacture from materials not falling in 32.09, 76.04 or 76.05.
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium.	Manufacture from materials not falling in 76.02, 76.03 or 76.06.
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.	Manufacture from materials not falling in 76.02, 76.03, 76.06 or 76.07.
76.08 Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium.	Manufacture from materials not falling in 76.08 to 76.11.

1 *Tariff heading and Description*	2 *Qualifying process*
76.09 Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Manufacture from materials not falling in 76.08 to 76.11.
76.10 Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods.	Manufacture from materials not falling in 76.08 to 76.11.
76.11 Compressed gas cylinders and similar pressure containers, of aluminium.	Manufacture from materials not falling in 76.08 to 76.11.
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	Manufacture from materials not falling in 76.12 and not being aluminium wire (76.02).
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.	Manufacture from materials not falling in 76.12 or 76.13 and not being aluminium wire (76.02).
76.14 Expanded metal, of aluminium.	Manufacture from materials not falling in 76.14.
76.15 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium.	Manufacture from materials not falling in 76.15 or 76.16.
76.16 Other articles of aluminium.	Manufacture from materials not falling in 76.15 or 76.16.

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
77.01 Unwrought magnesium.	Manufacture from magnesium waste and scrap (77.01) or from materials not falling in 77.01.
77.01 Unwrought magnesium, alloyed.	Alloying.
77.02 Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium.	Manufacture from materials not falling in 77.02.
77.03 Other articles of magnesium.	Manufacture from materials not falling in 77.03.

1 *Tariff heading and Description*	2 *Qualifying process*
77.04 Beryllium, unwrought.	Manufacture from beryllium waste and scrap (77.04) or from materials not falling in 77.04.
77.04 Beryllium, unwrought, in sintered form; beryllium, wrought, and articles of beryllium.	Manufacture from materials not falling in 77.04 or, by processes which must include both melting and sintering, from materials falling in 77.04.

CHAPTER 78

Lead and Articles thereof

1 *Tariff heading and Description*	2 *Qualifying process*
78.01 Unwrought lead (including argentiferous lead).	Manufacture from lead waste and scrap (78.01) or from materials not falling in 78.01.
78.01 Unwrought lead, unalloyed.	Manufacture from unwrought alloyed lead (78.01) or from materials not falling in 78.01.
78.01 Unwrought lead, alloyed.	Alloying.
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire.	Manufacture from materials not falling in 78.02.
78.03 Wrought plates, sheets and strip, of lead.	Manufacture from materials not falling in 78.02 or 78.03.
78.04 Lead foil; lead powders and flakes.	Manufacture from materials not falling in 78.02 to 78.04.
78.05 Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead.	Manufacture from materials not falling in 78.02, 78.03 or 78.05.
78.06 Other articles of lead.	Manufacture from materials not falling in 78.06.

CHAPTER 79

Zinc and Articles thereof

1 *Tariff heading and Description*	2 *Qualifying process*
79.01 Unwrought zinc.	Manufacture from zinc waste and scrap (79.01) or from materials not falling in 79.01.
79.01 Unwrought zinc, unalloyed.	Manufacture from unwrought alloyed zinc (79.01) or from materials not falling in 79.01,

1 *Tariff heading and Description*	2 *Qualifying process*
79.01 Unwrought zinc, alloyed.	Alloying.
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire.	Manufacture from materials not falling in 79.02.
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.	Manufacture from materials not falling in 79.02 or 79.03.
79.04 Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.	Manufacture from materials not falling in 79.02 to 79.04.
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc.	Manufacture from materials not falling in 79.05.
79.06 Other articles of zinc.	Manufacture from materials not falling in 79.06.

CHAPTER 80

TIN AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
80.01 Unwrought tin.	Manufacture from tin waste and scrap (80.01) or from materials not falling in 80.01.
80.01 Unwrought tin, unalloyed.	Manufacture from unwrought alloyed tin (80.01) or from materials not falling in 80.01.
80.01 Unwrought tin, alloyed.	Alloying.
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire.	Manufacture from materials not falling in 80.02.
80.03 Wrought plates, sheets and strip, of tin.	Manufacture from materials not falling in 80.02 or 80.03.
80.04 Tin foil.	Manufacture from materials not falling in 80.02 to 80.04.
80.04 Tin powders and flakes.	Manufacture from materials not falling in 80.04.
80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.	Manufacture from materials not falling in 80.02, 80.03 or 80.05.
80.06 Other articles of tin.	Manufacture from materials not falling in 80.06.

CHAPTER 81

Other Base Metals Employed in Metallurgy and Articles thereof

1	2
Tariff heading and Description	*Qualifying process*
81.01 Tungsten, unwrought and wrought.	Manufacture from tungsten waste and scrap (81.01) or from materials not falling in 81.01.
81.01 Articles of tungsten.	Manufacture from unwrought tungsten or tungsten waste and scrap (81.01) or from materials not falling in 81.01.
81.02 Molybdenum, unwrought.	Manufacture from molybdenum waste and scrap (81.02) or from materials not falling in 81.02.
81.02 Molybdenum, wrought, and articles thereof.	Manufacture from unwrought molybdenum or molybdenum waste and scrap (81.02) or from materials not falling in 81.02.
81.03 Tantalum, unwrought.	Manufacture from tantalum waste and scrap (81.03) or from materials not falling in 81.03.
81.03 Tantalum, unwrought, in cast or sintered form; tantalum, wrought, and articles thereof.	Manufacture from materials not falling in 81.03 or, by processes which must include either melting or sintering, from materials falling in 81.03.
81.04 Other base metals, unwrought.	Manufacture from waste and scrap (81.04) or from materials not falling in 81.04.
81.04 Hafnium, niobium, titanium and zirconium, unwrought, in cast or sintered forms; hafnium, niobium, titanium and zirconium, wrought, and articles thereof.	Manufacture from materials not falling in 81.04 or, by processes which must include either melting or sintering, from materials falling in 81.04.
81.04 Other base metals, wrought, and articles thereof, except bars, rods, angles, shapes, sections, wire, plates, sheets, strip, foil, tubes, pipes, and tube and pipe fittings, of hafnium, niobium, titanium and zirconium.	Manufacture from unwrought base metals (81.04) or waste and scrap (81.04) or from materials not falling in 81.04.

CHAPTER 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof

1	2
Tariff heading and Description	*Qualifying process*
82.01 Hand tools, the following; spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Manufacture from materials not falling in 82.01.

1 *Tariff heading and Description*	2 *Qualifying process*
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades).	Manufacture from materials not falling in 82.02.
82.03 Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches: pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps.	Manufacture from materials not falling in 82.03.
82.04 Hand tools (including mounted glaziers' diamonds but not including needles, bodkins, crochet hooks, embroidery stilettos and the like) not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated).	Manufacture from materials not falling in 82.04.
82.05 Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits.	Manufacture from materials not falling in 82.05.
82.06 Knives and cutting blades, for machines or for mechanical appliances.	Manufacture from materials not falling in 82.06.
82.07 Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).	Manufacture from materials not falling in 82.07.
82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink.	Manufacture from materials not falling in 82.08.
82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06.	Manufacture from materials not falling in 82.09 or 82.10.
82.10 Knife blades.	Manufacture from materials not falling in 82.10.
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips).	Manufacture from materials not falling in 82.11.
82.12 Scissors (including tailors' shears), and blades therefor.	Manufacture from materials not falling in 82.12.

1 *Tariff heading and Description*	2 *Qualifying process*
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files).	Manufacture from materials not falling in 82.13.
82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware.	Manufacture from materials not falling in 82.14.
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14.	Manufacture from materials not falling in 82.15.

CHAPTER 83

Miscellaneous Articles of Base Metal

1 *Tariff heading and Description*	2 *Qualifying process*
83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal.	Manufacture from materials not falling in 83.01.
83.02 Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like.	Manufacture from materials not falling in 83.02.
83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal.	Manufacture from materials not falling in 83.03.
83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03.	Manufacture from materials not falling in 83.04.
83.05 Fittings for loose-leaf binders, for files or for stationery books, of base metal; leather clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	Manufacture from materials not falling in 83.05.
83.06 Statuettes and other ornaments of a kind used indoors, of base metal.	Manufacture from materials not falling in 83.06.

1 *Tariff heading and Description*	2 *Qualifying process*
83.07 Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22).	Manufacture from materials not falling in 83.07.
83.08 Flexible tubing and piping, of base metal.	Manufacture from materials not falling in 83.08.
83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal.	Manufacture from materials not falling in 83.09.
83.10 Beads and spangles, of base metal.	Manufacture from materials not falling in 83.10.
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal.	Manufacture from materials not falling in 83.11.
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal.	Manufacture from materials not falling in 83.12.
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal.	Manufacture from materials not falling in 83.13.
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal.	Manufacture from materials not falling in 83.14.
83.15 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	Manufacture from materials not falling in 83.15.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam).	Manufacture from materials not falling in 84.01 or 84.02.

1	2
Tariff heading and Description	*Qualifying process*
84.02 Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	Manufacture from materials not falling in 84.02.
84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers.	Manufacture from materials not falling in 84.03.
84.04 Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers.	Manufacture from materials not falling in 84.01, 84.02, 84.04 or 84.05.
84.05 Steam and other vapour power units, not incorporating boilers.	Manufacture from materials not falling in 84.02 or 84.05.
84.06 Internal combustion piston engines.	Manufacture from materials not falling in 84.06, and not being gears and gearing (including friction gears, gear-boxes and other variable speed gears) or clutches (84.63, 85.02 or 87.06).
84.07 Water wheels, water turbines and other water engines, including regulators therefor.	Manufacture from materials not falling in 84.07.
84.08 Other engines and motors.	Manufacture from materials not falling in 84.08.
84.09 Mechanically propelled road rollers.	Manufacture from materials not falling in 84.04, 84.05, 84.06, 84.08 or 84.09.
84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds.	Manufacture from materials not falling in 84.10.
84.11 Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like.	Manufacture from materials not falling in 84.11.
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.	Manufacture from materials not falling in 84.12.
84.13 Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	Manufacture from materials not falling in 84.13.

1	2
Tariff heading and Description	*Qualifying process*
84.14 Industrial and laboratory furnaces and ovens, non-electric.	Manufacture from materials not falling in 84.14.
84.15 Refrigerators and refrigerating equipment (electrical and other).	Manufacture from materials not falling in 84.15.
84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor.	Manufacture from materials not falling in 84.16.
84.17 Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical.	Manufacture from materials not falling in 84.17.
84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.	Manufacture from materials not falling in 84.18.
84.19 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines.	Manufacture from materials not falling in 84.19.
84.20 Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds.	Manufacture from materials not falling in 84.20.
84.21 Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	Manufacture from materials not falling in 84.10, 84.11 or 84.21.
84.22 Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23.	Manufacture from materials not falling in 84.22.

1	2
Tariff heading and Description	*Qualifying process*
84.23 Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); piledrivers; snow-ploughs, not self-propelled (including snow-plough attachments).	Manufacture from materials not falling in 84.23.
84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers.	Manufacture from materials not falling in 84.24.
84.25 Harvesting and threshing machinery, straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29).	Manufacture from materials not falling in 84.25.
84.26 Dairy machinery (including milking machines).	Manufacture from materials not falling in 84.26.
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like.	Manufacture from materials not falling in 84.27.
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	Manufacture from materials not falling in 84.28.
84.29 Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.	Manufacture from materials not falling in 84.29.
84.30 Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacturing or brewing.	Manufacture from materials not falling in 84.30.

1 *Tariff heading and Description*	2 *Qualifying process*
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard.	Manufacture from materials not falling in 84.31.
84.32 Book-binding machinery, including book-sewing machines.	Manufacture from materials not falling in 84.32.
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.	Manufacture from materials not falling in 84.33.
84.34 Machinery, apparatus and accessories for type-founding or typesetting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Manufacture from materials not falling in 84.34.
84.35 Other printing machinery; machines for uses ancillary to printing.	Manufacture from materials not falling in 84.35.
84.36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines.	Manufacture from materials not falling in 84.36 or 84.38.
84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines.	Manufacture from materials not falling in 84.37 or 84.38.
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles).	Manufacture from materials not falling in 84.38.
84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks.	Manufacture from materials not falling in 84.39.

1 *Tariff heading and Description*	2 *Qualifying process*
84.40 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor.	Manufacture from materials not falling in 84.40.
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles.	Manufacture from materials not falling in 84.41.
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).	Manufacture from materials not falling in 84.42.
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries.	Manufacture from materials not falling in 84.43.
84.44 Rolling mills and rolls therefor.	Manufacture from materials not falling in 84.44.
84.45 Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50.	Manufacture from materials not falling in 84.45 or 84.48.
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49.	Manufacture from materials not falling in 84.46 or 84.48.
84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49.	Manufacture from materials not falling in 84.47 or 84.48.
84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine-tools; tool holders for the mechanical hand tools of heading No. 82.04, 84.49 or 85.05.	Manufacture from materials not falling in 84.48.

1 *Tariff heading and Description*	2 *Qualifying process*
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor.	Manufacture from materials not falling in 84.06, 84.08 or 84.49.
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances.	Manufacture from materials not falling in 84.50.
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines.	Manufacture from materials not falling in 84.51 or 84.55.
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.	Manufacture from materials not falling in 84.52 or 84.55.
84.53 Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards); auxiliary machines for use with such machines (for example, punching and checking machines).	Manufacture from materials not falling in 84.53 or 84.55.
84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines).	Manufacture from materials not falling in 84.54 or 84.55.
84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54.	Manufacture from materials not falling in 84.55.
84.56 Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	Manufacture from materials not falling in 84.56.
84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves.	Manufacture from materials not falling in 84.57.

1	2
Tariff heading and Description	*Qualifying process*
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.	Manufacture from materials not falling in 84.58.
84.59 Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter.	Manufacture from materials not falling in 84.59.
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.	Manufacture from materials not falling in 84.60.
84.61 Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	Manufacture from materials not falling in 84.61.
84.62 Ball, roller or needle - roller bearings.	Manufacture from materials not falling in 84.62.
84.63 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings.	Manufacture from materials not falling in 84.63.
84.64 Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil.	Manufacture from materials not falling in 84.64.
84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter.	Manufacture from materials not falling in 84.65.

CHAPTER 85

Electrical Machinery and Equipment; Parts thereof

1	2
Tariff heading and Description	*Qualifying process*
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.	Manufacture from materials not falling in 85.01.

1 *Tariff heading and Description*	2 *Qualifying process*
85.02 Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads.	Manufacture from materials not falling in 85.02.
85.03 Primary cells and primary batteries.	Manufacture from materials not falling in 85.03.
85.04 Electric accumulators.	Manufacture from materials not falling in 85.04.
85.05 Tools for working in the hand, with self-contained electric motor.	Manufacture from materials not falling in 85.01 or 85.05.
85.06 Electro-mechanical domestic appliances, with self-contained electric motor.	Manufacture from materials not falling in 85.01 or 85.06.
85.07 Shavers and hair clippers, with self-contained electric motor.	Manufacture from materials not falling in 85.01 or 85.07.
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith.	Manufacture from materials not falling in 85.08.
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles.	Manufacture from materials not falling in 85.09.
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09.	Manufacture from materials not falling in 85.10.
85.11 Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting.	Manufacture from materials not falling in 85.01 or 85.11.
85.12 Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon.	Manufacture from materials not falling in 85.01 or 85.12.

1	2
Tariff heading and Description	*Qualifying process*
85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).	Manufacture from materials not falling in 85.13.
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers.	Manufacture from materials not falling in 85.14.
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus.	Manufacture from materials not falling in 85.15.
85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.	Manufacture from materials not falling in 85.16.
85.17 Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) other than those of heading No. 85.09 or 85.16.	Manufacture from materials not falling in 85.17.
85.18 Electrical capacitors, fixed or variable.	Manufacture from materials not falling in 85.18.
85.19 Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; rheostatic, inductance, motor driven and vibrating contact automatic voltage regulators; switchboards (other than telephone switchboards) and control panels.	Manufacture from materials not falling in 85.19.
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs.	Manufacture from materials not falling in 85.20.
85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and	Manufacture from materials not falling in 85.21.

1 *Tariff heading and Description*	2 *Qualifying process*
85.21—*cont.* tubes); photocells; crystal diodes, crystal triodes and other crystal valves (for example, transistors); mounted piezo-electric crystals.	
85.22 Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter.	Manufacture from materials not falling in 85.22.
85.23 Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors.	Manufacture from materials not falling in 85.23.
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes.	Manufacture from materials not falling in 85.24.
85.24 Graphite electrodes.	Manufacture from ungraphitised carbon electrodes (85.24) or from materials not falling in 85.24.
85.25 Insulators of any material.	Manufacture from materials not falling in 85.25 or 85.26.
85.26 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25.	Manufacture from materials not falling in 85.26.
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material.	Manufacture from materials not falling in 85.27.
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.	Manufacture from materials not falling in 85.28.

CHAPTER 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED)

1 *Tariff heading and Description*	2 *Qualifying process*
86.01 Steam rail locomotives and tenders.	Manufacture from materials not falling in 84.01, 84.02, 84.04, 84.05, 86.01 or 86.09.

1 *Tariff heading and Description*	2 *Qualifying process*
86.02 Electric rail locomotives, battery operated or powered for an external source of electricity.	Manufacture from materials not falling in 86.02 or 86.09.
86.03 Other rail locomotives.	Manufacture from materials not falling in 84.06, 84.08, 86.03 or 86.09.
86.04 Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys.	Manufacture from materials not falling in 84.06, 84.08, 86.04 or 86.09.
86.05 Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.	Manufacture from materials not falling in 86.05 or 86.09.
86.06 Railway and tramway rolling stock, the following: workshops, cranes and other service vehicles.	Manufacture from materials not falling in 86.06 or 86.09 and not being cranes (84.22).
86.07 Railway and tramway goods vans, goods wagons and trucks.	Manufacture from materials not falling in 86.07 or 86.09.
86.08 Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship.	Manufacture from materials not falling in 86.08.
86.09 Parts of railway and tramway locomotives and rolling-stock.	Manufacture from materials not falling in 86.09.
86.10 Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment.	Manufacture from materials not falling in 86.10.

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.	Manufacture from materials not falling in Chapter 87.
87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).	Manufacture from materials not falling in Chapter 87.
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	Manufacture from materials not falling in Chapter 87.

1 *Tariff heading and Description*	2 *Qualifying process*
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	Manufacture from materials not falling in Chapter 87.
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	Manufacture from materials not falling in 40.11 or Chapter 87.
87.07 Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors.	Manufacture from materials not falling in Chapter 87.
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Manufacture from materials not falling in Chapter 87.
87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds.	Manufacture from materials not falling in Chapter 87.
87.10 Cycles, not motorised.	Manufacture from materials not falling in Chapter 87.
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not).	Manufacture from materials not falling in Chapter 87.
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11.	Manufacture from materials not falling in 40.11 or Chapter 87.
87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof.	Manufacture from materials not falling in Chapter 87.
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof.	Manufacture from materials not falling in Chapter 87.

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

1 *Tariff heading and Description*	2 *Qualifying process*
88.01 Balloons and airships.	Manufacture from materials not falling in 88.01 or 88.03.
88.02 Flying machines, gliders and kites; rotochutes.	Manufacture from materials not falling in 88.02 or 88.03.

1 *Tariff heading and Description*	2 *Qualifying process*
88.03 Parts of goods falling in heading No. 88.01 or 88.02.	Manufacture from materials not falling in 40.11 or 88.03.
88.04 Parachutes and parts thereof and accessories thereto.	Manufacture from materials not falling in 88.04.
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.	Manufacture from materials not falling in 88.05.

CHAPTER 89

Ships, Boats and Floating Structures

1 *Tariff heading and Description*	2 *Qualifying process*
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter.	Manufacture from materials not falling in 89.01.
89.02 Tugs.	Manufacture from materials not falling in 89.02.
89.03 Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks.	Manufacture from materials not falling in 89.03 and not being cranes (84.22).
89.05. Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons).	Manufacture from materials not falling in 89.05.

CHAPTER 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Parts thereof

1 *Tariff heading and Description*	2 *Qualifying process*
90.01 Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material.	Manufacture from materials not falling in 90.01.
90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	Manufacture from materials not falling in 90.01 or 90.02.

1	2
Tariff heading and Description	*Qualifying process*
90.03 Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like.	Manufacture from materials not falling in 90.03.
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other.	Manufacture from materials not falling in 90.03 or 90.04.
90.05 Refractory telescopes (monocular and binocular), prismatic or not.	Manufacture from materials not falling in 90.01, 90.02 or 90.05.
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy.	Manufacture from materials not falling in 90.01, 90.02 or 90.06.
90.07 Photographic cameras; photographic flashlight apparatus.	Manufacture from materials not falling in 90.01, 90.02 or 90.07.
90.08 Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles.	Manufacture from materials not falling in 90.01, 90.02 or 90.08.
90.09 Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers.	Manufacture from materials not falling in 90.01, 90.02 or 90.09.
90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors.	Manufacture from materials not falling in 90.10.
90.11 Microscopes and diffraction apparatus, electron and proton.	Manufacture from materials not falling in 90.11.
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image.	Manufacture from materials not falling in 90.01, 90.02 or 90.12.
90.13 Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter.	Manufacture from materials not falling in 90.01, 90.02 or 90.13.
90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders.	Manufacture from materials not falling in 90.01, 90.02 or 90.14.
90.15 Balances of a sensitivity of five centigrammes or better, with or without their weights.	Manufacture from materials not falling in 90.15.

1	2
Tariff heading and Description	*Qualifying process*
90.16 Drawing, marking-out and mathematical calculating instruments (for example; drafting machines, pantographs, slide rules, disc calculators, centre punches, scribers and carpenters' marking gauges); measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors.	Manufacture from materials not falling in 90.16.
90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments).	Manufacture from materials not falling in 90.17.
90.18 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators).	Manufacture from materials not falling in 90.18.
90.19 Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances.	Manufacture from materials not falling in 90.19.
90.20 Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like.	Manufacture from materials not falling in 90.20.
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	Manufacture from materials not falling in 90.21.
90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics).	Manufacture from materials not falling in 90.22.

1	2
Tariff heading and Description	*Qualifying process*
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments.	Manufacture from materials not falling in 90.23.
90.24 Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14; heat meters of a type used with central heating systems and the like.	Manufacture from materials not falling in 90.24.
90.25 Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes.	Manufacture from materials not falling in 90.25.
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor.	Manufacture from materials not falling in 90.26 or 90.29.
90.27 Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes.	Manufacture from materials not falling in 90.27 or 90.29.
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus.	Manufacture from materials not falling in 90.28 or 90.29.
90.29 Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28.	Manufacture from materials not falling in 90.29.

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
91.01 Pocket-watches, wrist-watches and other watches, including stop-watches.	Manufacture from materials not falling in 91.01 or 91.07.
91.02 Clocks with watch movements (excluding clocks of heading No. 91.03).	Manufacture from materials not falling in 91.02 or 91.07.
91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels.	Manufacture from materials not falling in 91.03, 91.07 or 91.08.
91.04 Other clocks.	Manufacture from materials not falling in 91.04 or 91.08.
91.05 Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time.	Manufacture from materials not falling in 91.05.
91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor.	Manufacture from materials not falling in 91.06.
91.07 Watch movements (including stop-watch movements), assembled.	Manufacture from materials not falling in 91.07.
91.08 Clock movements (including secondary movements), assembled.	Manufacture from materials not falling in 91.08.
91.09 Watch cases and parts of watch cases, including blanks thereof.	Manufacture from materials not falling in 91.09.
91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	Manufacture from materials not falling in 91.10.
91.11 Other clock and watch parts.	Manufacture from materials not falling in 91.11.

CHAPTER 92

MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; PARTS AND ACCESSORIES OF SUCH ARTICLES

1 *Tariff heading and Description*	2 *Qualifying process*
92.01 Pianos (including automatic pianos, whether or not with keyboads); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps.	Manufacture from materials not falling in 92.01 or 92.10.
92.02 Other string musical instruments.	Manufacture from materials not falling in 92.02 or 92.10.
92.03 Pipe and reed organs, including harmoniums and the like.	Manufacture from materials not falling in 92.03 or 92.10.

1	2
Tariff heading and Description	*Qualifying process*
92.04 Accordions, concertinas and similar musical instruments; mouth organs.	Manufacture from materials not falling in 92.04 or 92.10.
92.05 Other wind musical instruments.	Manufacture from materials not falling in 92.05 or 92.10.
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets).	Manufacture from materials not falling in 92.06 or 92.10.
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions).	Manufacture from materials not falling in 92.07 or 92.10.
92.08 Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes).	Manufacture from materials not falling in 92.08 or 92.10.
92.09 Musical instrument strings.	Manufacture from materials not falling in 92.09.
92.10 Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.	Manufacture from materials not falling in 92.10.
92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads.	Manufacture from materials not falling in 92.11.
92.12 Gramophone records.	Impression.
92.12 Sound recordings, other than gramophone records.	Manufacture from record blanks, blank film, tape, wire, strip or like articles prepared for sound recording (92.12) or from materials not falling in 92.12.
92.12 Matrices for the production of records.	Manufacture from materials not falling in 92.12.
92.12 Prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for recording sound.	Manufacture from materials not falling in 92.12, by processes not consisting solely of perforating or cutting to size or cutting to shape or any combination of these processes.
92.13 Other accessories and parts of gramophones, of dictating machines or of other sound reproducers or recorders.	Manufacture from materials not falling in 92.13.

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

1	2
Tariff heading and Description	*Qualifying process*
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor.	Manufacture from materials not falling in 93.01.
93.02 Revolvers and pistols, being fire-arms.	Manufacture from materials not falling in 93.02 or 93.06.
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols).	Manufacture from materials not falling in 93.03 or 93.06.
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like.	Manufacture from materials not falling in 93.04 or 93.06.
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns.	Manufacture from materials not falling in 93.05 or 93.06.
93.06 Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms.	Manufacture from materials not falling in 93.06.
93.07 Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	Manufacture from materials not falling in 93.07.

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

1	2
Tariff heading and Description	*Qualifying process*
94.01 Chairs and other seats, (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof.	Manufacture from materials not falling in Chapter 94.
94.02 Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	Manufacture from materials not falling in Chapter 94.
94.03 Other furniture and parts thereof.	Manufacture from materials not falling in Chapter 94.

1 *Tariff heading and Description*	2 *Qualifying process*
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed with any material, or of foam rubber, whether or not covered, (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows).	Manufacture from materials not falling in Chapter 94.

CHAPTER 95

Articles and Manufactures of Carving or Moulding Material

1 *Tariff heading and Description*	2 *Qualifying process*
95.01 Worked tortoise-shell and articles of tortoise-shell.	Manufacture from materials not falling in 95.01.
95.02 Worked mother of pearl and articles of mother of pearl.	Manufacture from materials not falling in 95.02.
95.03 Worked ivory and articles of ivory.	Manufacture from materials not falling in 95.03.
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone).	Manufacture from materials not falling in 95.04.
95.05 Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material.	Manufacture from materials not falling in 95.05.
95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material.	Manufacture from materials not falling in 95.06.
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances.	Manufacture from materials not falling in 95.07.
95.08 Moulded or carved articles of stearin, of natural gums or natural resins (for example, copal or rosin) or of other non-mineral substances, not elsewhere specified or included; moulded or carved articles of wax or of modelling pastes; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin.	Manufacture from materials not falling in 95.08.

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

1 *Tariff heading and Description*	2 *Qualifying process*
96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles.	Manufacture from materials not falling in Chapter 96.
96.02 Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops.	Manufacture from materials not falling in Chapter 96.
96.03 Prepared knots and tufts for broom or brush making.	Manufacture from materials not falling in Chapter 96.
96.04 Feather dusters.	Manufacture from materials not falling in Chapter 96.
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations.	Manufacture from materials not falling in Chapter 96.
96.06 Hand sieves and hand riddles.	Manufacture from materials not falling in Chapter 96.

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
97.01 Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs.	Manufacture from materials not falling in 97.01.
97.02 Dolls.	Manufacture from materials not falling in 97.02.
97.03 Other toys; working models of a kind used for recreational purposes.	Manufacture from materials not falling in 97.03.
97.04 Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites).	Manufacture from materials not falling in 94.03 or 97.04.
97.05 Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, non-electrical (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor).	Manufacture from materials not falling in 97.05.

1 *Tariff heading and Description*	2 *Qualifying process*
97.06 Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04).	Manufacture from materials not falling in 97.06.
97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" and similar lures.	Manufacture from materials not falling in 97.07.
97.08 Roundabouts, swings, shooting galleries and other fairground amusements.	Manufacture from materials not falling in 97.08.

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

1 *Tariff heading and Description*	2 *Qualifying process*
98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles.	Manufacture from materials not falling in 98.01.
98.02 Slide fasteners and parts thereof.	Manufacture from materials not falling in 98.02.
98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05.	Manufacture from materials not falling in 98.03.
98.04 Pen nibs and nib points.	Manufacture from materials not falling in 98.04.
98.05 Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks.	Manufacture from materials not falling in 98.05.
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not.	Manufacture from materials not falling in 98.06.
98.07 Date, sealing and similar stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	Manufacture from materials not falling in 98.07.

1 *Tariff heading and Description*	2 *Qualifying process*
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes.	Manufacture from materials not falling in 98.08.
98.09 Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing.	Manufacture from materials not falling in 98.09.
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks.	Manufacture from materials not falling in 98.10.
98.11 Roughly shaped blocks of wood or root.	Manufacture from materials not falling in 98.11.
98.11 Smoking pipes; pipe bowls, stems and other parts of smoking pipes (excluding roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof.	Manufacture from roughly shaped blocks of wood or root (98.11) or from materials not falling in 98.11.
98.12 Combs, hair-slides and the like.	Manufacture from materials not falling in 98.12.
98.13 Corset busks and similar supports for articles of apparel or clothing accessories.	Manufacture from materials not falling in 98.13.
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor.	Manufacture from materials not falling in 98.14.
98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.	Manufacture from materials not falling in 70.12 or 98.15.
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.	Manufacture from materials not falling in 98.16.

CHAPTER 99

Works of Art, Collectors' Pieces, and Antiques

1 *Tariff heading and Description*	2 *Qualifying process*
99.01 Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles).	Manufacture from materials not falling in Chapter 99.
99.02 Original engravings, prints and lithographs.	Manufacture from materials not falling in Chapter 99.
99.03 Original sculptures and statuary, in any material.	Manufacture from materials not falling in Chapter 99.

SECOND SCHEDULE

INTRODUCTORY NOTES

1. In the application of paragraph 1 (*b*) of Regulation 2 to goods specified in column 1 of this Schedule, the appropriate qualifying process shall be performed in respect of the whole of the goods, excluding any packing.

2. All stages of manufacture of the goods from the commencement of the qualifying process shall be performed in the area.

3. Where a qualifying process provides for manufacture from alternative materials (e.g. "manufacture from ..... or from ....."), the use of one of these materials does not preclude the use of any of the others.

4. Nothing in the terms of the qualifying processes shall preclude the use of materials listed in the Third Schedule to these Regulations, provided that they undergo in the area a process of production or manufacture not being a process listed in paragraph (2) of Regulation 2.

5. References in column 2 to any material imported from outside the area, or of undetermined origin, shall be deemed not to be references to any material described in head (*a*) or head (*b*) of paragraph (1) of regulation 3.

6. In the case of goods which are denoted by * and which contain two or more textile materials, a total amount of such material or materials (other than the material predominating by weight) not exceeding 20 per cent by weight of all the textile materials in the goods need not have been manufactured in the Area from the starting point specified in the relative process, but may have been introduced into the process at any stage. For the purpose of this provision, each of the following shall be regarded as a single textile material

(*a*) silk and waste silk
(*b*) man-made fibres (continuous)
(*c*) man-made fibres (discontinuous)
(*d*) metallised textiles
(*e*) wool
(*f*) other animal hair
(*g*) flax and ramie
(*h*) cotton
(*i*) other vegetable fibres.

7. Four-figure references of the type "53.05" are references to headings of the Customs Tariff, 1959; references to Chapters are references to Chapters of the Customs Tariff, 1959.

CHAPTER 40

RUBBER, SYNTHETIC RUBBERS, FACTICE, AND ARTICLES THEREOF

1 *Tariff heading and Description*	2 *Qualifying process*
*40.06 Impregnated textile thread.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in 40.06 or Chapters 50 to 62.
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber, containing textiles.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in 40.10 or Chapters 50 to 62 or Manufacture from fibres, yarns or fabric (Chapters 50 to 58), or from materials not falling in 40.10 or Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

CHAPTER 50

SILK AND WASTE SILK

1 *Tariff heading and Description*	2 *Qualifying process*
*50.03 Silk waste, carded or combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 50, 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*50.04 Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*50,05. Yarn spun from silk waste other than noil, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*50.06 Yarn spun from noil silk, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
50.08 Silk-worm gut.	Manufacture from silk-worms (05.15).
*50.08 Imitation catgut of silk.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*50.09 Woven fabrics of silk or of waste silk other than noil.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
50.09. Woven fabrics, dyed, containing 80 per cent or more by weight of silk or of waste silk other than noil.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
50.09 Woven fabrics, printed, of silk or of waste silk other than noil, containing not more than 20 per cent by weight of sheep's or lambs' wool and cotton together.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
50.09 Woven fabrics, dyed or printed, of wild silk (such as honan, pongee, tussore and shantung), wholly of tussore yarn produced from the uncultivated silk-worm.	Manufacture from fabric, not dyed or printed (50.09), or from materials not falling in Chapters 50 to 62.
*50.10 Woven fabrics of noil silk.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

1 *Tariff heading and Description*	2 *Qualifying process*
*51.01 Yarn of man-made fibres (continuous), not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*51.03 Yarn of man-made fibres (continuous), put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
51.04 Woven fabrics of man-made fibres (continuous), printed or flocked.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

CHAPTER 52

Metallised Textiles

1 *Tariff heading and Description*	2 *Qualifying process*
*52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or by fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*52.02 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

1 *Tariff heading and Description*	2 *Qualifying process*
*53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).	Manufacture from materials falling in 53.03 or from materials not falling in Chapters 50 to 62.
*53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from cuprammonium rayon fibres or fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*53.12 Woven fabrics of coarse animal hair other than horsehair.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*53.13 Woven fabrics of horsehair.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

CHAPTER 54

FLAX AND RAMIE

1 *Tariff heading and Description*	2 *Qualifying process*
*54.01 Flax, hackled (combed) or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 54 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*54.02 Ramie, combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 54 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*54.03 Flax or ramie yarn, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*54.04 Flax or ramie yarn, put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*54.05 Woven fabrics of flax or of ramie.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.

CHAPTER 55

COTTON

1 *Tariff heading and Description*	2 *Qualifying process*
55.03 Cotton waste, pulled or garnetted (including pulled or garnetted rags), not carded or combed.	Manufacture from cotton waste, not pulled or garnetted (55.03), or from materials not falling in Chapters 50 to 62.
*55.04 Cotton, carded or combed.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from materials not falling in Chapters 50 to 62.
*55.05 Cotton yarn, not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*55.06 Cotton yarn, put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*55.07 Cotton gauze.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*55.08 Terry towelling and similar terry fabrics, of cotton.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*55.09 Other woven fabrics of cotton.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
55.09 Other woven fabrics of cotton, flocked.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
55.09 Organdies, bleached or dyed, and mercerised and parchmentised.	Manufacture from yarns, not bleached or dyed (Chapters 50 to 59), or from materials not falling in Chapters 50 to 62.

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

1 *Tariff heading and Description*	2 *Qualifying process*
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning.	Manufacture from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous).	Manufacture from materials not falling in Chapters 50 to 62.
*56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*56.07 Woven fabrics of man-made fibres (discontinuous or waste).	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
56.07 Woven fabrics of man-made fibres (discontinuous or waste), printed or flocked.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

1	2
Tariff heading and Description	*Qualifying process*
*57.01 True hemp, combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*57.02 Manila hemp, combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*57.03 Jute, carded or combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*57.04 Other vegetable textile fibres, carded or combed or otherwise prepared for spinning.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*57.05 Yarn of true hemp.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*57.06 Yarn of jute.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory No e 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*57.07 Yarn of other vegetable textile fibres.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
57.08 Paper yarn.	Manufacture from materials not falling in 57.08.
*57.09 Woven fabrics of true hemp.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
*57.10 Woven fabrics of jute.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
*57.11 Woven fabrics of other vegetable textile fibres.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
57.12 Woven fabrics of paper yarn.	Manufacture from materials not falling in 57.08 or 57.12.

* See Introductory Note 6 to this Schedule.

CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY

1	2
Tariff heading and Description	*Qualifying process*
*58.01 Carpets, carpeting and rugs, knotted (made up or not).	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not).	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand.	Manufacture from materials not falling in 58.03.
*58.04 Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*58.05 Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from cuprammonium rayon yarn (51.01, 51.02 or 56.05); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*58.07 Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn).	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*58.07 Braids and ornamental trimmings in the piece; tassels, pompons and the like.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*58.09 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (a) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
58.10 Embroidery, in the piece, in strips or in motifs.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62 or Manufacture from fibres or yarns or unembroidered fabric (Chapters 50 to 60), provided that the value of the unembroidered fabric does not exceed 50 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE.

1 *Tariff heading and Description*	2 *Qualifying process*
*59.01 Wadding and articles of wadding; textile flock and dust and mill neps.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*59.01 Sanitary towels.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*59.02 Felt and articles of felt, whether or not impregnated or coated.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*59.03 Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62.
*59.04 Twine, cordage, ropes and cables, plaited or not, other than continuous single yarn made entirely of fibres of the kind defined in Note 1 (*a*) to Chapter 51.	Manufacture from natural fibres or fibres of the kind defined in Note 1 (*a*) to Chapter 51, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 56, not carded or combed; or from yarns made entirely of fibres of the kind defined in Note 1 (*a*) to Chapter 51 and being continuous yarn (51.01 or 51.02) or continuous single yarn (59.04); or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
*59.04 Continuous single yarn made entirely of fibres of the kind defined in Note 1 (*a*) to Chapter 51.	Manufacture from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope.	Manufacture from fibres or single yarn (Chapters 50 to 59); or from continuous yarns (51.01, 51.02 or 59.04) made entirely of fibres of the kind defined in Note 1 (*a*) to Chapter 51; or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
*59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics.	Manufacture from fibres or single yarn (Chapters 50 to 59); or from continuous yarns (51.01, 51.02 or 59.04) made entirely of fibres of the kind defined in Note 1 (*a*) to Chapter 51; or from coir yarn (57.07); or from materials not falling in Chapters 50 to 62.
*59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses.	Manufacture from natural fibres, not spun or thown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
59.09 Oilsilk, of which the textile constituents are wholly of silk.	Manufacture from materials not falling in 59.09.
*59.11 Fabrics composed of parallel textile yarns agglomerated with rubber.	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53 or 55, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62 and not being impregnated textile thread (40.06).
*59.11 Other rubberised textile fabrics of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62 and not being impregnated textile thread (40.06).

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
59.12 Textile fabrics otherwise impregnated or coated.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
59.12 Painted canvas being theatrical scenery, studio back-cloths or the like.	Manufacture from fibres, yarns or unpainted fabric (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread or cord falling in Chapter 40 is of Area origin.
59.14 Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like ; tubular knitted gas-mantle fabric and incandescent gas mantles.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*59.15 Textile hosepiping and similar tubing, of which flax or true hemp or both together make up 50 per cent or more by weight of the textile constituents.	Manufacture from natural fibres, not spun or thrown (Chapters 50 to 57), or from materials not falling in Chapters 50 to 62.
59.15 Other textile hosepiping and similar tubing.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*59.17 Textile products of a kind commonly used in machinery or plant, as defined in Note 5 (*a*) to Chapter 59.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from coir yarn (57.07) ; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
59.17 Bolting cloth.	Manufacture from materials not falling in 59.17.
*59.17 Textile articles other than the products defined in Note 5 (*a*) to Chapter 59.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

CHAPTER 60

KNITTED AND CROCHETED GOODS

Note: In the case of goods in this Chapter denoted by §, any trimmings and accessories (but not lining) need not have been manufactured in the Area from the starting points specified in the relative qualifying process, but may have been introduced into the process at any stage.

1 *Tariff heading and Description*	2 *Qualifying process*
*60.01 Knitted or crocheted fabric, not elastic nor rubberised.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
§60.02 Gloves, mittens and mitts, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*60.02 Other gloves, mittens and mitts.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
§60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*60.03 Other stockings, under stockings, socks, ankle-socks, sockettes and the like.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
§60.04 Under garments, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*60.04 Other under garments.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§60.05 Outer garments and other articles, complete and ready for wear or use, other than blankets.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*60.05 Other articles of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
*60.06 Knitted or crocheted fabric, elastic or rubberised.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread and cord falling in Chapter 40 is of Area origin.
§60.06 Articles of a kind corresponding to the goods classified in headings 60.02 to 60.05, elastic or rubberised, complete and ready for wear or use.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*60.06 Other articles of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

Note: In the case of goods in this Chapter denoted by §, any trimmings and accessories (but not lining) need not have been manufactured in the Area from the starting points specified in the relative qualifying process, but may have been introduced into the process at any stage.

1 *Tariff heading and Description*	2 *Qualifying process*
§61.01 Men's and boys' outer garments, complete and ready for wear.	Manufacture from fibres or yarns or (except in the case of lining) from fabric (Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the Area is less than 45 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.
*61.01 Other men's and boys' outer garments.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.02 Women's, girls' and infants' outer garments, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
§61.02 Women's, girls' and infants' outer garments of the following kinds, complete and ready for wear: dresses, skirts, jackets, trousers (other than trousers of which the fabric is of a kind falling in 55.08 or 55.09), costumes (consisting of jacket and skirt or jacket and trousers) and overcoats.	Manufacture from fibres or yarns or (except in the case of lining) from fabric (Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the Area is less than 45 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.
§61.02 Women's, girls' and infants' embroidered blouses, complete and ready for wear, or complete but in not more than 7 unassembled parts.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62 or Manufacture from fibres or yarns or unembroidered fabric (Chapters 50 to 59) provided that the value of all the unembroidered fabric (excluding any trimmings and accessories) does not exceed 40 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*61.02 Other women's, girls' and infants' outer garments.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.03 Men's and boys' under garments, complete and ready for wear, including collars, shirt fronts and cuffs.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*61.03 Other men's and boys' under garments.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.04 Women's, girls' and infants' under garments, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*61.04 Other women's, girls' and infants' under garments.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.05 Handkerchiefs, complete and ready for use.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
§61.05 Handkerchiefs, embroidered, complete and ready for use.	Manufacture from fibres, yarns or unembroidered fabric (Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.
*61.05 Other handkerchiefs.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
§61.06 Shawls, scarves, mufflers, mantillas, veils and the like, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
§61.06 Shawls, scarves, mufflers, mantillas, veils and the like, embroidered, complete and ready for wear.	Manufacture from fibres, yarns or unembroidered fabric (Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.
*61.06 Other goods of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.07 Ties, bow ties and cravats, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*61.07 Other goods of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
§61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered.	Manufacture from fibres, yarns or unembroidered fabric (Chapters 50 to 59), provided that the value of the unembroidered fabric does not exceed 50 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.
§61.09 Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
61.09 Brassières, corsets, corset-belts, corselettes, girdle corsets, hip belts and similar body-supporting under garments, complete and ready for wear.	Manufacture from materials not falling in 61.09, provided that the value of any material imported from outside the Area or of undetermined origin does not exceed 40 per cent of the export price of the goods.
*61.09 Goods of this heading, not complete and ready for wear.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*61.10 Other goods of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), complete and ready for wear.	Manufacture from fibres or yarns (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.
*61.11 Other goods of this heading.	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

Note : In the case of goods in this Chapter denoted by §, any trimmings and accessories (but not lining) need not have been manufactured in the Area from the starting points specified in the relative qualifying process, but may have been introduced into the process at any stage.

1	2
Tariff heading and Description	*Qualifying process*
*§62.01 Travelling rugs and blankets.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*§62.02 Bed linen, table linen, toilet linen and kitchen linen ; curtains and other furnishing articles.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
§62.02 The following goods, embroidered: table linen, curtains, runners, antimacassars, chair-arm covers, cushion covers (not being bed linen) and furnishing articles designed for use in churches and similar places of worship.	Manufacture from fibres, yarns or unembroidered fabric (Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent of the export price of the goods ; or from materials not falling in Chapters 50 to 62.
*62.03 Sacks and bags, of a kind used for the packing of goods.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.
*§62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods.	Manufacture from natural fibres, not spun or thrown ; or from waste of man-made fibres falling in 56.03 or waste of natural fibres ; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02) ; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*§62.05 Other made up textile articles (including dress patterns).	Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres 56.01 or tow 56.02); or from materials not falling in Chapters 50 to 62.
§62.05 Furnishing articles, embroidered, designed for use in churches and similar places of worship.	Manufacture from fibres, yarns or unembroidered fabric (Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent of the export price of the goods; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 6 to this Schedule.

THIRD SCHEDULE

DESCRIPTIONS OF MATERIALS

(Reproducing the Basic Materials List contained in Schedule III to Annex B to the Convention establishing the European Free Trade Association)

Note. The materials in this list are described by reference to their classification in the Customs Tariff, 1959.

05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair.

05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.

05.03 Horsehair, not curled, and horsehair waste, whether or not put up in a layer or between two layers of other material.

05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.

05.05 Fish waste.

05.06 Sinews and tendons; parings and similar waste, of raw hides or skins.

05.08 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.

05.09 Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products.

05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory.

05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell.

05.12 Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells.

05.13 Natural sponges.

05.14 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products.

05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption.

08.01 Coconuts, Brazil nuts, and cashew nuts, fresh or dried, shelled or not.

08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not.

08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.

09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion.

09.02 Tea.

09.03 Maté.

09.04 Pepper of the genus *Piper;* pimento of the genus *Capsicum* or the genus *Pimenta.*

09.05 Vanilla.

09.06 Cinnamon and cinnamon-tree flowers.

09.07 Cloves (whole fruit, cloves and stems).

09.08 Nutmeg, mace and cardamoms.

09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper.

09.10 Thyme, saffron and bay leaves ; other spices.

12.01 Oil seeds and oleaginous fruit, whole or broken.

12.02 Ground-nut meal, non-defatted.

12.07 Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered.

12.08 Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.

12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared.

13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning.

13.02 Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum-resins and balsams.

13.03 Vegetable saps and extracts ; natural mucilages and thickeners extracted from vegetable materials, other than agar-agar.

14.01 Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark).

14.02 Vegetable materials of a kind used primarily as stuffing or as padding, not put up in a layer or between two layers of other material.

14.03 Vegetable materials of a kind used primarily in brushes or in brooms, whether or not in bundles or hanks, other than istle put up on a layer or between two layers of other material.

14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom).

14.05 Vegetable products not elsewhere specified or included, not put up on a layer or between two layers of other material.

15.05 Wool grease and fatty substances derived therefrom (including lanolin).

15.11 Glycerol, crude, and glycerol lyes.

15.14 Spermaceti, crude, pressed or refined, whether or not coloured.

15.15 Beeswax and other insect waxes, whether or not coloured.

15.16 Vegetable waxes, whether or not coloured.

15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes.

18.01 Cocoa beans, whole or broken, raw or roasted.

18.02 Cocoa shells, husks, skins and waste.

18.03 Cocoa paste, whether or not defatted.

18.04 Cocoa butter (fat or oil).

23.03 Bagasse ; corn steep water.

24.01 Unmanufactured tobacco ; tobacco refuse.

25.01 Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors ; sea water.

25.02 Iron pyrites (including cupreous iron pyrites), unroasted.

25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.

25.04 Natural graphite.

25.05 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01.

25.06 Quartz (other than natural sands) ; quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing.

25.07 Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07 ; mullite ; chamotte and dinas earths.

25.08 Chalk.

25.09 Earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides.

25.10 Natural mineral calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk.

25.11 Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined.

25.12 Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less.

25.13 Pumice stone, emery, natural corundum and other natural abrasives.

25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing.

25.15 Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.

25.16 Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing.

25.17 Flint ; crushed or broken stone, macadam and tarred macadam, pebbles and gravel, of a kind commonly used for road metalling, for railway or other ballast or for concrete aggregates ; shingle ; granules, chippings and powder of stones falling within heading No. 25.15 or 25.16.

25.18 Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing ; agglomerated dolomite (including tarred dolomite).

25.19 Natural magnesium carbonate (magnesite), whether or not calcined.

25.20 Gypsum ; anhydrite ; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry.

25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.

25.22 Quicklime, slaked lime and hydraulic lime.

25.23 Portland cement, high alumina cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured, but not in the form of clinker.

25.24 Asbestos.

25.25 Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet.

25.26 Mica, including splittings ; mica waste.

25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc.

25.28 Natural cryolite and natural chiolite.

25.29 Natural arsenic sulphides.

25.30 Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine ; crude natural boric acid containing not more than eighty-five per cent of H_3BO_3 calculated on the dry weight.

25.31 Felspar, leucite, nepheline and nepheline syenite ; fluorspar.

25.32 Mineral substances not elsewhere specified or included ; broken pottery.

26.01 Metallic ores and concentrates thereof ; roasted iron pyrites including roasted cupreous iron pyrites.

26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel.

26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.

26.04 Other slag and ash, including kelp.

27.01 Coal (*except when, after processing in the Area, it remains coal* (27.01)).

27.01 Briquettes, ovoids and similar solid fuels manufactured from coal.

27.02 Lignite, whether or not agglomerated.

27.03 Peat (including peat litter), whether or not agglomerated.

27.04 Coke and semi-coke of coal, of lignite or of peat.

27.05 Retort carbon.

27.05 (*bis*) Coal gas, water gas, producer gas and similar gases.

27.06 Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products.

27.07 Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha).

27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars.

27.09 Petroleum and shale oils, crude.

27.10 Petroleum and shale oils, other than crude ; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum or shale oils, these oils being the basic constituents of the preparations.

27.11 Petroleum gases and other gaseous hydrocarbons.

27.12 Petroleum jelly.

27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured.

27.14 Petroleum bitumen, petroleum coke and other petroleum and shale oil residues.

27.15 Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands.

27.17 Electric current.

28.01 Iodine.

28.02 Sulphur, sublimed or precipitated ; colloidal sulphur.

28.03 Carbon, including carbon black, anthracene black, acetylene black and lamp black.

28.04 Tellurium.

28.05 Lithium ; mercury.

28.20 Aluminium oxide.

31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.

31.02 Sodium nitrate, natural.

31.04 Crude natural potassium salts (carnallite, kainite, sylvinite, etc.) ; potassium chloride.

32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin,

33.01 Essential oils, other than eucalyptus oil; concretes and absolutes; resinoids.

38.06 Concentrated sulphite lye.

38.07 Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding " pine oils " not rich in terpineol).

38.08 Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.

38.09 Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil.

38.10 Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.

40.01 Natural rubber, balata, gutta-percha and similar natural gums, raw, (including latex, whether or not stabilised).

40.02 Synthetic rubber, including synthetic latex, whether or not stabilised; factice derived from oils.

40.03 Reclaimed rubber.

40.04 Waste, parings and powder, of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber.

40.15 Scrap, waste and powder, of hardened rubber.

41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.

43.01 Raw furskins.

44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust.

44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not.

44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down.

44.04 Wood, roughly squared or half-squared, but not further manufactured.

44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres.

45.01 Natural cork, unworked, crushed, granulated or ground; waste cork.

47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material.

47.02 Waste paper and paperboard; scrap articles of paper or of paperboard. fit only for use in paper-making.

50.01 Silk-worm cocoons suitable for reeling.

50.02 Raw silk (not thrown).

50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).

53.01 Sheep's or lambs' wool, not carded or combed.

53.02 Other animal hair (fine or coarse), not carded or combed.

53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted.

53.04 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).

54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags).

54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).

55.01 Cotton, not carded or combed.

55.02 Cotton linters.

55.03 Cotton waste (including pulled or garnetted rags), not carded or combed.

56.03 Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning.

57.01 True hemp (*Cannibis sativa*), raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes).

57.02 Manila hemp (abaca) (*Musa textilis*), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes).

57.03 Jute, raw or processed but not spun ; tow and waste of jute (including pulled or garnetted rags or ropes).

57.04 Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes).

57.07 Coconut (coir) yarn.

63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.

70.01 Waste glass (cullet) ; glass in the mass (excluding optical glass).

70.02 Glass of the variety known as " enamel " glass, in the mass, rods and tubes.

71.01 Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).

71.02 Precious and semi-precious stones, other than diamonds drilled so as to be adapted for use in wire-drawing dies, and other than piezo-electric quartz in the form of plates, bars or rods.

71.03 Synthetic or reconstructed, precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).

71.04 Dust and powder of natural or synthetic precious or semi-precious stones.

71.05 Silver, unwrought, whether or not alloyed.

71.07 Gold, unwrought, whether or not alloyed.

71.09 Platinum and other metals of the platinum group, unwrought, whether or not alloyed.

71.09 Unalloyed platinum sheet and unalloyed palladium sheet, of a thickness of 6 millimetres or more.

71.11 Waste and scrap (including goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels) of precious metal, fit only for the recovery of metal or for use in the manufacture of chemicals.

73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.

73.02 Ferro-alloys.

73.03 Scrap and waste metal of iron or steel.

73.04 Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel.

73.05 Iron or steel powders ; sponge iron or steel.

73.09 Universal plates of iron or steel (*when used in the production of goods falling in Chapters* 84 *to* 90).

73.10 Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) and hollow mining drill steel (*when used in the production of goods falling in Chapters* 84 *to* 90).

73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished and sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements (*when used in the production of goods falling in Chapters* 84 *to* 90).

73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled (*when used in the production of goods falling in Chapters* 84 *to* 90).

73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled (*when used in the production of goods falling in Chapters* 84 *to* 90).

73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.09 to 73.13 (*when used in the production of goods falling in Chapters* 84 *to* 90).

74.01 Copper matte; cement copper; unwrought copper (refined or not); copper waste and scrap.

74.02 Master alloys.

75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap.

75.02 Wrought bars and rods of nickel-copper alloys containing more than 60 per cent by weight of nickel.

75.03 Nickel powders and flakes.

75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.

76.01 Unwrought aluminium and aluminium waste and scrap (*when used in the production of goods not falling in* 76.01).

77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap.

77.04 Beryllium waste and scrap.

78.01 Unwrought lead (including argentiferous lead); lead waste and scrap.

79.01 Unwrought zinc; zinc waste and scrap.

80.01 Unwrought tin; tin waste and scrap.

81.01 Tungsten waste and scrap.

81.02 Molybdenum, unwrought, and waste and scrap.

81.03 Tantalum waste and scrap.

81.04 Unalloyed, unwrought bismuth, cadmium, cobalt, gallium, indium, thallium; waste and scrap of antimony, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (colombium), rhenium, thallium, thorium, titanium, uranium, vanadium, zirconium.

EXPLANATORY NOTE

(This note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations make provision as to the cases in which, in determining eligibility for a Convention rate of duty, goods are to be treated as grown, produced or manufactured in, and consigned from a place in the Convention area. The term Convention rate of duty, which is defined in the European Free Trade Association Act, 1960, refers to the reduced rates of duty applicable to goods of Convention area origin, as that expression is defined in the Act.