

## ANNEX II

**List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status**

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 209 used must already be originating</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
ex Chapter 5	Products of animal origin, not elsewhere specified or included except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 05.02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used must be wholly obtained</li> <li>— the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>— all the fruit and nuts used must be wholly obtained</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product</li> </ul>	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 09.10	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry, malt, starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 07.14 of fruit used must be wholly obtained	

(1)	(2)	(3)	or (4)
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading No 07.08	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains; seeds and fruit; industrial or medicinal plants, straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 13.01 used may not exceed 50% of the ex-works price of the product	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable  — Mucilages and thickeners, modified, derived from vegetable products  — Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
15.01	Pigfat (including lard) and poultry fat, other than that of heading No 02.09 or 15.03:  — Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 02.03, 02.06 or 02.07 or bones of heading No 05.06	

(1)	(2)	(3)	or (4)
15.01 (continued)	— Other	Manufacture from meat or edible offal of swine of heading No 02.03 or 02.06 or of meat and edible offal of poultry of heading No 02.07	
15.02	Fats of bovine animals, sheep or goats, other than those of heading No 15.03:  — Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 02.01, 02.02, 02.04 or 02.06 or bones of heading No 05.06	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:  — Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.04	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading No 15.05	
15.06	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:  — Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.06	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

(1)	(2)	(3)	or (4)
15.07 to 15.15	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> <li>— Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li>— Solid fractions, except for that of jojoba oil</li> <li>— Other</li> </ul>	<p>Manufacture in which all the materials used for classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading Nos 15.07 to 15.05</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p>	
15.16	<p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified or elaidinsed, whether or not refined, but not further prepared</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapter 2 used must be wholly obtained</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 15.07, 15.08, 15.11 and 15.13 may be used</li> </ul>	
15.17	<p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 15.16</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapters 2 and 4 used must be wholly obtained</li> <li>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 15.07, 15.08, 15.11 and 15.13 may be used</li> </ul>	

(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 17.02	
	— Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
	— Other	Manufacture in which all the materials used must already be originating	
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> <li>— Malt extract</li> <li>— Other</li> </ul>	Manufacture from cereals of Chapter 10  Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	

(1)	(2)	(3)	or (4)
19.02	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>— containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>— containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials not classified within heading No 18.06</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
19.05	Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	



(1)	(2)	(3)	or (4)
ex Chapter 20	Preparation of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 20.01	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 20.04 and ex 20.05	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
ex 20.08	— Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 08.01, 08.02 and 12.02 to 12.07 used exceeds 60% of the ex-works price of the product	
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 20.08 (continued)	— other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
20.09	Fruit juices (including grape must) and vegetable juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product — all the chicory used must be wholly obtained	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  — Sauces and preparations therefor; mixed condiments and mixed seasonings  — Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading	

(1)	(2)	(3)	or (4)
ex 21.04	Soups and broths and preparations thereof	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 20.02 to 20.05	
21.06	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 20.09	Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> <li>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>— from materials not classified within heading Nos 22.07 or 22.08</li> <li>— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</li> </ul>	

(1)	(2)	(3)	or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 23.01	Whale meal, flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
23.09	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 24.01 used must already be originating	
ex 24.03	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 24.01 used must already be originating	