## ANNEX 4-2

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

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled of frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in	Manufacture in which all the materials of Chapter 3 used are wholly obtained

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting(6)
5007	Woven fabrics of silk or of silk waste:	Spinning of natural and/or man- made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving
		or Weaving accompanied by dyeing
		or
		Yarn dyeing accompanied by weaving
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning(6)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Spinning of natural and/or man- made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		or
		Weaving accompanied by dyeing
		or
		Yarn dyeing accompanied by weaving
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
Ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning(6)
5208 to 5212	Woven fabrics of cotton:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		or
		Weaving accompanied by dyeing or by coating
		or
		Yarn dyeing accompanied by weaving
		or

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning(6)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		or
		Weaving accompanied by dyeing or by coating or
		Yarn dyeing accompanied by weaving
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning <i>or</i> spinning of natural fibres(6)
5407 and 5408	Woven fabrics of man-made filament yarn:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		or
		Weaving accompanied by dyeing or by coating

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		or
		Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning(6)
5512 to 5516	Woven fabrics of man-made staple fibres:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		or
		Weaving accompanied by dyeing or by coating
		or
		Yarn dyeing accompanied by weaving
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or
		Flocking accompanied by dyeing or printing(6)
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	– Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402,
		- polypropylene fibres of heading 5503 or 5506, or
		- polypropylene filament tow of heading 5501,
		of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product
		or
		Fabric formation alone in the case of felt made from natural fibres(6)
	– Other	Extrusion of man-made fibres accompanied by fabric formation,
		or
		Fabric formation alone in the case of other felt made from natural fibres(6)
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
	– Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres(6)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres(6)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn);	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres
	loop wale-yarn	or Spinning accompanied with flocking
		or
		Flocking accompanied by dyeing(6)
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompanied by weaving
		or
		Manufacture from coir yarn or sisal yarn or jute yarn
		or
		Flocking accompanied by dyeing or by printing
		or
		Tufting accompanied by dyeing or by printing
		Extrusion of man-made fibres accompanied by non-woven techniques including needle punching(6)

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		However:
		- polypropylene filament of heading 5402,
		- polypropylene fibres of heading 5503 or 5506, or
		- polypropylene filament tow of heading 5501,
		of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 $\%$ of the ex-works price of the product
		Jute fabric may be used as a backing
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		or Weaving accompanied by dyeing or flocking or coating
		or
		Flocking accompanied by dyeing or by printing
		or
		Yarn dyeing accompanied by weaving
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked	Manufacture from materials of any heading, except that of the product

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
	tapestries (for example, petit point, cross stitch), whether or not made up	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90 % by weight of textile materials	Weaving
	– Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating(6)
5905	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber,	Weaving accompanied by dyeing or by coating

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
	plastics or other materials	
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompanied by weaving
		or
		Weaving accompanied by dyeing or by coating
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6)
5906	Rubberised textile fabrics, other than those of heading 5902: – Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompanied by knitting
	- Kintled of crocheted fabrics	or
		Knitting accompanied by dyeing or by coating
		or
		Dyeing of yarn of natural fibres accompanied by knitting(6)
	<ul> <li>Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> </ul>	Extrusion of man-made fibres accompanied by weaving
	– Other	Weaving accompanied by dyeing or by coating
		or

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or
		Flocking accompanied by dyeing or by printing
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	Manufacture from tubular knitted gas mantle fabric
	- Incandescent gas mantles, impregnated	
	– Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	Weaving
	– Polishing discs or rings other than of felt of heading 5911	
	- Woven fabrics, of a kind commonly used in paper- making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Extrusion of man-made fibres or Spinning of natural and/or of man- made staple fibres, in each case accompanied by weaving or
		Weaving accompanied by dyeing or by coating

Harmonized System Heading (1)	<b>Description of Product (2)</b>	Working or processing carried out on non-originating materials that confers originating status (3)
		Only the following fibres may be used:
		– coir yarn
		<ul><li>yarn of polytetrafluoro- ethylene(7),</li><li>yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li></ul>
		- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m- phenylenediamine and isoph- thalic acid,
		– monofil of polytetrafluoro- ethylene(7),
		- yarn of synthetic textile fibres of poly(p-phenylene terephtha- lamide),
		– glass fibre yarn, coated with phenol resin and gimped with acrylic yarn(7),
		- copolyester monofilaments of a polyester and a resin of tereph- thalic acid and 1,4-cyclohex- anediethanol and isophthalic acid
	– Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving(6),
		or
		Weaving accompanied by dyeing or by coating
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompanied by knitting
		or
		Knitting accompanied by dyeing or by flocking or by coating
		or

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
		Flocking accompanied by dyeing or by printing
		or
		Dyeing of yarn of natural fibres accompanied by knitting
		or
		Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	<ul> <li>Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</li> </ul>	Knitting and making-up (including cutting) (6) (8)
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)
		or
		Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (6)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making-up (including cutting)
		or
		Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merce- rising, heat setting, raising, calen- dering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (6) (8)
ex 6202, ex	Women's, girls' and babies' clothing and clothing accessories	Weaving accompanied by making-up (including cutting)

Harmonized System Heading (1)	<b>Description of Product (2)</b>	Working or processing carried out on non-originating materials that confers originating status (3)
6204, ex 6206, ex 6209 and ex 6211	for babies, embroidered	or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product(8)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (8)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered	<ul> <li>Weaving accompanied by making-up (including cutting)</li> <li>or</li> <li>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product(8)</li> <li>or</li> <li>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6) (8)</li> </ul>
	– Other	Weaving accompanied by making-up (including cutting) or
		Making-up preceded by printing accompanied by at least two preparatory finishing operations

Harmonized System Heading (1)	<b>Description of Product (2)</b>	Working or processing carried out on non-originating materials that confers originating status (3)
		(such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product(6) (8)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	– Embroidered	Weaving accompanied by making-up (including cutting)
		or
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product(8)
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting)
		or
		Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (8)
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Weaving accompanied by making-up (including cutting)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	- Of felt, of nonwovens	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (6)

Harmonized System Heading (1)	Description of Product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
	– Other:	Weaving or knitting accompanied by making-up (including cutting)
	– – Embroidered	or
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (8) (9)
		Weaving or knitting accompanied by making-up (including cutting)
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) (6)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	– Of nonwovens	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	– Other	Weaving accompanied by making-up (including cutting) (6) (8)
		or
		Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not