

List of Working or Processing Operations

Note 1

The first two columns in the lists in Textiles & Textile Articles and Other Products, describe the product obtained. The first column gives the heading number, or the chapter number, used in the combined nomenclature and the second column gives the description of goods used in the combined nomenclature for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.

Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the combined nomenclature, are classified in headings of the chapter or in any of the headings grouped together in column 1.

Where the lists include different rules applying to different products within one heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2

The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations.

The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.

The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.

If a product, made from non-originating materials which has itself acquired originating status during manufacture, is used as a material in the process of manufacture, is used as a material in the process of manufacture of another product, then the list rule applicable to the product in which it is incorporated does not apply to it.

For example: Unembroidered fabric may obtain origin by being woven from yarn. If this is then used in making embroidered bed linen, then the percentage value limit imposed on the use of unembroidered fabric does not apply in this case.

Note 4

The rules in the lists represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

When a rule in a list specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

For example: the rule for yarns says that natural fibres may be used and that chemical material, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

When a rule in a list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

Note 5

For all products which are not mentioned in Other Products (other than textiles falling within Section XI), origin is determined case-by-case by evaluating any process or operation in relation to the concept of the last substantial processing or working as defined in Article 24 of the Code.

Note 6

The term 'fibres' used in the list in Textiles & Textile Articles covers 'natural fibres' and 'man-made staple fibres' falling within CN codes 5501 to 5507, and fibres of a kind used for the manufacture of paper.

The term 'natural fibres' is used in the list in Textiles & Textile Articles to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.

The term 'natural fibres' includes horsehair falling within CN code 0503, silk falling within CN codes 5101 to 5105, cotton fibres falling within CN codes 5201 to 5203 and other vegetable fibres falling within CN codes 5301 to 5305.

The term 'man-made staple fibres' is used in the list in Textiles & Textile Articles to refer to synthetic or artificial filament tow, staple fibres or waste, falling within CN codes 5501 to 5507.

The terms 'textile pulp' and 'chemical materials' are used in the list in Annex 10 to describe the non-textile materials (these are not classified in Chapters 50 to 63) which can be used to

manufacture artificial or synthetic fibres or yarns, or fibres of a kind used for the manufacture of paper.

For products obtained from two or more textile materials the provisions appearing in column 3 are applicable for each of the textile material of which the mixture is composed.

Note 7

The term 'prebleached', used in the list in Textiles & Textile Articles to characterise the level of manufacture required when certain non-originating materials are used, applies to certain yarns, woven fabrics and knitted or crocheted fabrics which have only been washed after the spinning or weaving operation.

Prebleached products are at earlier stage of manufacture than bleached products, which have undergone several baths in bleaching agents (oxidising agents such as hydrogen peroxide and reducing agents).

The term 'complete making-up' used in Textiles & Textile Articles means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.

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

The following is a list of examples of finishing operations:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale 'ready-made'

Remarks concerning finishing operations-Special cases

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing.

In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

The term 'Impregnation, coating, covering or laminating' does not cover those operations designed to bind fabrics together.

Textiles and Textile Articles

List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials.

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
ex 510	Wool, not carded or combed:	
ex 5101	- degreased, not carbonised	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product
	- carbonised	manufacture from degreased wool, not carbonised, the value of which does not exceed 50% of the ex-works price of the product
ex 510 ex 5103	Waste of wool or of fine or coarse animal hair, carbonised	Manufacture from non-carbonised waste, the value of which does not exceed 50% of the ex-works price of the product
ex 5201 ex 5201	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
5501 to 5507	Man-made staple fibres: <ul style="list-style-type: none"> • -not carded or combed or otherwise processed for spinning • -carded or combed or other 	Manufacture from chemical materials or textile pulp Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
ex Chapters 50 to 55	Yarn, monofilament and thread, other than paper yarn: -printed and dyed	Manufacture from: <ul style="list-style-type: none"> • -natural fibres not carded or combed or otherwise prepared for spinning,

	-other	<ul style="list-style-type: none"> • -grege silk or silk waste, • -chemical materials or textile pulp, or • -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning • or • Printing or dyeing of yarn or monofilaments, unbleached or prebleached (1), accompanied by preparatory or finishing operations, twisting or texturising not being considered as such, the value of non-originating material (Including yarn), not exceeding 48% of the ex-works price of the product • Manufacture from: <ul style="list-style-type: none"> • -natural fibres not carded or combed or otherwise prepared for spinning, • -grege silk or silk waste, • -chemical materials or textile pulp, or • -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning
	Woven fabrics, other than fabrics of paper yarn:	
	-printed or dyed	Manufacturing from yarn
		or
		Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
	-other	Manufacture from yarn
5601	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	Manufacture from fibres
5602	Felt, whether or not	

	impregnated, coated, covered or laminated:	
	-printed or dyed	Manufacture from fibres
		or
		Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations (1) (2)
	-Impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached (3)
	-other	Manufacture from fibres
5603	Non-wovens , whether or not impregnated, coated, covered or laminated:	
	-printed or dyed	Manufacture from fibres
		or
		Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations (1) (2)
	-impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached (3)
	-other	Manufacturing from fibres
5604	Rubber thread and cord, textile covered, textile yarn and strip, and	
	the like falling within CN codes 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	-rubber thread and cord, textile covered	
	-other	Manufacture from rubber thread or cord, not textile covered

		Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling within CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufacture from fibres
Chapter 58	Special woven fabrics; tufted textile fabrics; lace ; tapestries, trimmings; embroidery:	
	-embroidery in the piece, in strips or in motifs (CN code 5810)	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
	-printed or dyed	Manufacture from yarn
		or
		Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations (1) (2)
	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
	-other	Manufacture from yarn
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	Manufacture from unbleached fabrics

	canvas, buckram and	
	similar stiffened textile fabrics of a kind for hat foundations	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those falling within CN code 5902	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from unbleached fabrics, felt or non-wovens
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5906	Rubberized textile fabrics, other than those falling within CN code 5920	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated, covered; painting canvas being theatrical scenery, studio backcloths or the like	Manufacturing from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular	Manufacture from yarn

	knitted gas mantle fabric therefor, whether or not impregnated	
5909	Textile hose piping and similar textile tubing with or without lining, amour or accessories of other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	Manufacture from yarn of fibres
	the like falling within CN codes 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	-rubber thread and cord, textile covered	
	-other	Manufacture from rubber thread or cord, not textile covered
		Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling within CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufacture from fibres
Chapter	Special woven fabrics;	

58	tufted textile fabrics; lace ; tapestries, trimmings; embroidery:	
	-embroidery in the piece, in strips or in motifs (CN code 5810)	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
	-printed or dyed	Manufacture from yarn
		or
		Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations (1) (2)
	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non- wovens
	-other	Manufacture from yarn
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	Manufacture from unbleached fabrics
	similar stiffened textile fabrics of a kind for hat foundations	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those falling within CN code 5902	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile	Manufacture from unbleached fabrics, felt or non- wovens

	backing, whether or not cut to shape	
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5906	Rubberized textile fabrics, other than those falling within CN code 5920	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated, covered; painting canvas being theatrical scenery, studio backcloths or the like	Manufacturing from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics accompanied by preparatory or finishing operations (1) (2)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufacture from yarn
5909	Textile hose piping and similar textile tubing with or without lining, amour or accessories of other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	Manufacture from yarn of fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to Chapter 59 of the contained nomenclature: -polishing discs or rings other than of felt	

		Manufacture from yarn, waste fabrics or rags falling within CN code 6310
	-other	Manufacture from yarn or fibres
Chapter 60	Knitted or crocheted fabrics:	
	-printed or dyed	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations (1) (2)
	-other	Manufacture from yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	-obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Complete making up (4)
	-other	
		Manufacture from yarn
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except those falling within CN codes 6213 and 6214 for which the rules are set out below:	
	-finished or complete	
	-unfinished or incomplete	Complete making up (4)
		Manufacture from yarn
6213 and	Handkerchiefs, shawls, scarves, mufflers,	

6214	mantillas, veils and the like:	
	-embroidered	
		<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>
	-other	Manufacture from yarn
6301 to ex 6306	<p>Blankets and travelling rugs; bed linen, table linen, toilet linen and kitchen linen; curtains (including drapes) and interior blinds; curtain and bed valences; other finished articles (excluding those falling within CN code 9494); sacks and bags of a kind used for the packing of goods; tarpaulins, awnings, and camping goods:</p> <ul style="list-style-type: none"> • -or felt or non-wovens: • -not impregnated, coated, covered or laminated • -impregnated, coated, covered or laminated • other: 	
	<ul style="list-style-type: none"> • -knitted or crocheted • -unembroidered • -embroidered 	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached (4)

		<p>Complete making up (5)</p> <p>Complete making up (5)</p> <p>or</p> <p>Manufacture from unembroidered knitted or crocheted fabric provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-work price of the product</p>
	-not knitted or crocheted:	
	-unembroidered	Manufactured from yarn
63101 to ex 6306 (cont'd)	embroidered	<p>Manufacture from yarn</p> <p>or</p>
		Manufacture from unembroidered fabric provided the value of the unembroidered fabric does not exceed 40% of the ex-works price of the product
6307	<p>Other made up textile articles (including dress patterns), except for fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles:</p> <p>-floor cloths, dish cloths, dusters and the like</p>	
	-other	<p>Manufacture from yarn</p> <p>Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product</p>
6308	Sets consisting of woven fabric and yarn, whether or not with accessories , for making up into rugs, tapestries embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set

1. See introductory note 7.1 in **General Considerations**.
2. However, to be regarded as a working or processing conferring origin, thermo printing has to be accompanied by printing of the transfer paper.
3. See introductory note 7.3 in **General Considerations**.
4. See introductory note 7.2 in **General Considerations**.

Other Products

CN code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
0201	Meat of bovine animals, fresh or chilled	Slaughter, preceded by a fattening period of at least three months (1)
0202	Meat of bovine animals, frozen	Slaughter, preceded by a fattening period of at least three months (1)
0203	Meat of swine, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least two months (1)
0204	Meat of sheep or goats, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least two months (1)
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Slaughter preceded by a fattening period of at least three months (1)
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh chilled or frozen	Slaughter preceded by a fattening period of at least three months, or two months in the case of swine, sheep or goats (1)
ex 0408	Birds' eggs, not in shell, dried, and egg yolks, dried	Drying (after breaking and separation, where appropriate) of: <ul style="list-style-type: none"> • -birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 • -birds' eggs, not in shell, other than

		<p>dried, falling within CN code ex 0408</p> <ul style="list-style-type: none"> -egg whites, other than dried, falling within CN code ex 0408
ex 1404	Cotton linters, bleaches	<p>Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product</p> <p>Working or processing carried out on non-originating materials that does not confer the status of originating products</p>
ex 2009	Grape juice, unfermented and not containing added sugar or other sweetening matter	Manufacture from grape must
ex 2204	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	Manufacture from wine of fresh grapes
		Process or operation carried out on non-originating materials that confers the status of originating products
ex 2205	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within CN code 2204
ex 3401	Felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex 3405	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens
ex 3502	Dried egg albumin	<p>Drying (after breaking and separation, where appropriate) of:</p> <ul style="list-style-type: none"> -birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 -birds' eggs, not in shell, other than dried, falling within CN code ex

		<p>0408 or</p> <ul style="list-style-type: none"> -egg whites, other than dried, falling within CN code ex 3502
ex 4203	Articles of apparel of leather or of a composition leather	Sewing or assembly of two or more pieces of leather or of composition leather
ex 4910	Ceramic calendars of any kind, printed, including calendar clocks, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products uses
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or into other sole components falling within CN code 6406
ex 6911 to ex 6913	Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles; decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained by the tariff heading other than that covering the products used
ex 7117	Ceramic imitation jewellery, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained by the tariff heading other than that covering the products used
ex 8482	Ball, roller or needle roller bearings, assembled (2)	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings
ex 8520	Magnetic tape recorders, whether or not incorporating a sound reproducing device	<p>Manufacture where the increase in value acquired as a result of assembly operations and , if applicable, the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the product</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price of the apparatus</p> <p>When the 35% rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value</p>

ex 8527	Reception apparatus for radio-broadcasting, whether or not combined in the same housing with sound recording or reproducing apparatus or a clock	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable, the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the product.</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price of the apparatus.</p> <p>When the 35% rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value.</p>
ex 8528	Television receivers, (excluding video tuners, television projection equipment and video monitors), whether or not combined, in the same housing, with radio-broadcast receivers or sound recording or reproducing apparatus	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable the incorporation of parts originating in the country of assembly represents at least 45% of the ex-works price of the products.</p> <p>When the 45% rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35% of the ex-works price. When the 35% rule is met by two countries, the apparatus shall be treated as originating in the country of origin of parts representing the greater percentage value.</p>
ex 8524	Integrated circuits	<p>The operation of diffusion (where integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant)</p> <p>Working or processing carried out on non-originating materials that does not confer the status of originating products</p>
ex 9009	Photocopying apparatus incorporating an optical system or of the contact type	<p>Assembly of photocopying apparatus accompanied by the manufacture of the harness, drum, rollers, side plates, roller bearings, screws and nuts</p> <p>Process or operation carried out on non-originating materials that confers the status of originating products</p>
ex 9113	Watch straps, watch bands and watch bracelets and parts thereof, of textile	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product

ex 9401 and 9403	Ceramic seats (other than those falling within CN code 9402) whether or not convertible into beds and other furniture, and parts thereof , decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
ex 9405	Ceramic lamps and ceramic lighting fittings, including searchlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the product obtained in a tariff heading other than that covering the products used
		<ol style="list-style-type: none"> 1. Where these conditions are not met the meat (offal) shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period. 2. The term 'assembled' includes partially assembled but excludes parts in their unassembled state.

CN code <https://www.gov.uk/trade-tariff/sections>