STATUTORY INSTRUMENTS

1973 No. 681

CUSTOMS AND EXCISE

The Denmark (Origin of Goods) Regulations 1973

Made - - - -	30*th March* 1973
Coming into Operation	1*st April* 1973
Laid before the House of Commons	10*th April* 1973

The Secretary of State, in exercise of powers conferred by section 12(2) of the Import Duties Act 1958(a) and now vested in him (b), and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation, operation, interpretation

1.—(1) These Regulations may be cited as the Denmark (Origin of Goods) Regulations 1973 and shall come into operation on 1st April 1973.

(2) The Interpretation Act 1889(c) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(3) For the purposes of these Regulations—

(*a*) Denmark shall be treated as including the Faroe Islands (except for the purpose of article 2(1), relating to Orders under the Import Duties Act 1958);

(*b*) "originating" refers, in relation to materials and parts, to materials and parts which would, if these Regulations were applicable to them, fall to be treated as produced or manufactured in Denmark;

(*c*) references to Chapters and tariff headings are references to the Chapters and headings of the Customs Tariff 1959.

(4) The Introductory Notes to Schedule 2 hereto shall have effect for the interpretation of that Schedule, Schedule 3 hereto shall have effect for defining the terms and the application of the rules mentioned in Schedules 4 and 5 hereto and the footnotes to Schedule 4 hereto shall have effect for the interpretation thereof.

2.—(1) For the purposes of any Order made under section 1, 3 or 13 of the Import Duties Act 1958, the question whether goods are to be treated as produced or manufactured in Denmark shall be determined in accordance with these Regulations.

(2) Materials and parts shall, for the purposes of these Regulations, be treated as having been imported into Denmark unless they are shown to the satisfaction of the Commissioners of Customs and Excise not to have been so imported.

(a) 1958 c. 6.
(b) *See* S.I. 1970/1537 (1970 III, p. 5293).
(c) 1889 c. 63.

Goods wholly produced in or manufactured in Denmark

3.—(1) Goods which have been wholly produced or manufactured in Denmark without the use of any imported materials or parts shall be treated as produced or manufactured there.

(2) For the purpose of paragraph (1)—

(*a*) used articles fit only for the recovery of materials therefrom shall be treated as wholly produced in Denmark from materials produced there if they are collected in Denmark, and

(*b*) scrap or waste shall be treated as so produced if it results from the carrying on of any process of manufacture in Denmark.

Exclusion from Danish origin by reason of drawback of customs duties on imported materials and parts

4. Goods produced or manufactured in Denmark from imported materials or parts shall not be treated as produced or manufactured there if drawback or other remission of customs duties was allowed (wholly or partially) in Denmark in respect of any such materials or parts other than imported packing received for transport or storage of the goods (not being packing in which the goods are ordinarily sold by retail) or imported materials for the production of such packing; and the following Regulations shall apply subject to the provisions of this Regulation.

Disregard of value added to Danish goods by work done in the United Kingdom and certain other countries

5.—(1) In determining for the purposes of any of the following Regulations the value of goods imported into Denmark no account shall be taken of the value added to those goods by any operation or process of production or manufacture which they underwent in the United Kingdom or any of the following countries, namely, Austria, Finland, Iceland, Norway, Sweden or Switzerland, and, accordingly, an amount equal to the value so added shall be deducted from the value of any materials and parts determined for the purposes of the following Regulations.

(2) For the purposes of the preceding paragraph of this Regulation, the value added to the goods by a process or operation in any country there referred to shall be taken as the difference between their ex-works price at the time of their first sale after such process or operation, less the amount of any internal taxes or charges refunded or refundable on export from that country, and the total value for customs purposes of all products or materials imported into the country in question and used in the production of the goods.

Adaptation for the purposes of Article 12 *of the EEC Treaty of origin rules hitherto applicable to Danish goods*

6.—(1) This Regulation applies to goods of any description other than one specified in column 1 of Schedule 2 hereto (relating to textiles and certain other goods which have hitherto fallen to be treated as originating in the area of the European Free Trade Association by virtue of undergoing specified processes).

(2) Goods to which this Regulation applies which have undergone any operation or process of production or manufacture in Denmark shall be treated as produced or manufactured there if the value of materials and parts imported into Denmark and used in the production and manufacture of the goods is not more than 50 per cent. of the ex-works price of the goods after deduction from that price of the amount of any internal taxes or charges refunded or refundable on export of the goods to the United Kingdom.

(3) The rules set out in Schedule 1 hereto shall have effect for determining the value of any materials or parts imported into Denmark and used in the production or manufacture of goods to which this Regulation applies.

(4) For the purposes of paragraph (2) of this Regulation goods shall not be regarded as having undergone an operation or process in Denmark by reason only of any of the following:—

(*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.

7. Goods of a description specified in column 1 of Schedule 2 hereto shall be treated as produced or manufactured in Denmark if they have undergone in Denmark or the United Kingdom the relevant qualifying process specified in relation to them in column 2 of that Schedule and if the conditions specified in the Introductory Notes to that Schedule have been met.

Adaptation to Danish goods of rules in Community Agreements with EFTA countries:

(*a*) *Production or manufacture from imported materials or parts of a different tariff heading*

8. Where goods produced or manufactured in Denmark from imported materials or parts are not to be treated as produced or manufactured there by virtue of Regulation 6 or 7 above, and such materials or parts do not fall within the same tariff heading as the goods, they shall nevertheless be treated as produced or manufactured in Denmark except in the following cases:—

(*a*) being goods mentioned in column 1 of Schedule 4 hereto—

(i) if they fall to be classified in a different tariff heading by reason only of the performance of the process mentioned in relation to them in column 2 of that Schedule or a combination of such a process and a process or processes mentioned in head (*b*) of this paragraph; or

(ii) if they have not undergone in that country the process, or do not satisfy the rule, mentioned in relation to them in column 3 of that Schedule, as the case may be; or

(*b*) if they fall to be classified in a different tariff heading by reason only of the performance of one or more of the following minor processes, namely—

(i) operations intended solely to ensure that the goods remain in good condition during transit or storage, including chilling, placing in brine or any other solution, drying, spreading out, ventilating or removing damaged parts;

(ii) sorting, classifying, matching (including the making up of sets of articles), sifting, screening, removing dust, washing, painting or cutting in pieces;

(iii) packing, repacking, bottling or splitting up into, or assembling into, consignments;

(iv) marking or labelling;

(v) mixing—where any of the components mixed is an imported product;

(vi) simple assembly;

(vii) slaughter of animals.

(*b*) *Processing not involving a change of tariff heading*

9. Where goods mentioned in column 1 of Schedule 5 hereto are processed or manufactured in Denmark from imported materials or parts and are not to be treated as produced or manufactured there by virtue of Regulations 6 or 7 above, they shall nevertheless be treated as produced or manufactured in Denmark if:—

(*a*) they have undergone there the process mentioned in column 2 of that Schedule and

(*b*) they have not subsequently undergone a further process in another country.

Limerick,
Parliamentary Under Secretary of State,
Department of Trade and Industry.

30th March 1973.

SCHEDULE 1

DETERMINATION OF VALUE OF MATERIALS FOR PURPOSES OF REGULATION 6

1. Whichever is appropriate of the following provisions of this Schedule shall have effect for determining the value of any materials imported into Denmark and used in the production or manufacture of any goods.

2. Subject to the provisions of paragraph 4 of this Schedule, 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 Denmark, 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 Denmark).

3. Subject to the provisions of paragraph 4 of this Schedule, where it cannot be determined in accordance with paragraph 2 of this Schedule, 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 Denmark.

4. Where, in determining the value of any materials under this Schedule, it appears to the Commissioners—

(*a*) on the determination in accordance with paragraph 2, that the value attributed to those materials at the relevant time by the 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 of Customs and Excise, 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.

SCHEDULE 2

Introductory Notes

1. In the application of Regulation 7 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. "Area" means the area represented by the United Kingdom and Denmark.

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 which are of area origin.

5. 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) produced by a process mentioned in Note 1(*a*) to Chapter 51

(*c*) man-made fibres (continuous) produced by a process mentioned in Note 1(*b*) to Chapter 51

(*d*) man-made fibres (discontinuous) produced by a process mentioned in Note 1(*a*) to Chapter 51

(*e*) man-made fibres (discontinuous) produced by a process mentioned in Note 1(*b*) to Chapter 51

(*f*) metallised textiles

(*g*) wool

(*h*) other animal hair

(*i*) flax and ramie

(*j*) cotton

(*k*) 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.

8. The qualifying processes denoted by † include manufacture from fibres of the kind defined in Note 1(*a*) to Chapter 51.

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

1	2
Tariff heading and Description	*Qualifying process*
35.05 Starch glues	Manufacture from materials not falling in 35.05.

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

1	2
Tariff heading and Description	*Qualifying process*
*40.06 Coated or 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 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 fabric (Chapters 51 and 56); or from materials not falling in 40.10 or Chapters 50 to 62.

CHAPTER 50

SILK AND WASTE SILK

1	2
Tariff heading and Description	*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 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 materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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 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 materials not falling in Chapters 50 to 62.
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

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
50.10—*cont.*	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	2
Tariff heading and Description	*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 material not falling in Chapters 50 to 62.
*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 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 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 yarn (Chapters 50 to 59) or from materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.

CHAPTER 52

METALLISED TEXTILES

1	2
Tariff heading and Description	*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 from materials not falling in Chapters 50 to 62.
*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	2
Tariff heading and Description	*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 materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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 materials not falling in Chapters 50 to 62.
*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 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 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 5 to this Schedule.

1	2
Tariff heading and Description	*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	2
Tariff heading and Description	*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 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 materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*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	2
Tariff heading and Description	*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 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 materials not falling in Chapters 50 to 62.
*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.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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.
55.09 Articles of square-meshed canvas, cut to size not exceeding 1½ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand.	Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (55.09), provided that the value of any canvas which has not been manufactured from the stage of fibres in the area is less than 30 per cent. of the ex-works price of the goods; or from materials not falling in Chapters 50 to 62.

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

1	2
Tariff heading and Description	*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.
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous).	Manufacture from materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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 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 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.

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.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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 and other textile bast fibres not elsewhere specified or included, 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 materials not falling in Chapters 50 to 62.
*57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03.	†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.
*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 materials not falling in Chapters 50 to 62.
57.08 Paper yarn.	Manufacture from materials not falling in 57.08.

* See Introductory Note 5 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*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 or of other textile bast fibres of heading No. 57.03.	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.

CHAPTER 58

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

1 *Tariff heading and Description*	2 *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.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
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.
*58.07 Chenille yarn (including flock 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 materials not falling in Chapter 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.

* See Introductory Note 5 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*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.
58.08 Net fabrics, of a uniform square or diamond-shaped mesh knotted at each corner, entirely of cotton or of fibres of the kind defined in Note 1(*a*) to Chapter 51.	Manufacture from fibres or single yarn (Chapters 55 or 56); or from continuous yarns (51.01 or 51.02) made entirely of fibres of the kind defined in Note 1(*a*) to Chapter 51; 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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.

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.

* See Introductory Note 5 to this Schedule.

1	2
Tariff heading and Description	*Qualifying process*
*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.
59.02 Needled 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 fibres of polypropylene provided that the value of any such fibres imported from outside the Area or of undetermined origin does not exceed 40 per cent. of the export price of the finished product; 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, similar bonded yarn fabrics, and articles of such 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 5 to this Schedule.

1	2
Tariff heading and Description	*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 fabrics for hat foundations and similar uses.	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.
59.08 Textile fabrics impregnated, coated, covered or laminated 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, but excluding plates, sheets and strip of expanded, foam or sponge rubber combined with textile fabric.	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 5 to this Schedule.

1	2
Tariff heading and Description	*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.
59.17 Bolting cloth.	Manufacture from materials not falling in 59.17.

* See Introductory Note 5 to this Schedule.

1 *Tariff heading and Description*	2 *Qualifying process*
*59.17 Fabrics (other than woven textile felts) of a kind commonly used in machinery for making or finishing cellulosic pulp, paper or paperboard, including such fabrics in tubular or endless form.	Manufacture from monofil of polyester (ex 51.02); or from materials not falling in Chapters 50 to 62.
*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 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.
§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*)

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

1 *Tariff heading and Description*	2 *Qualifying process*
60.03—*cont.*	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.
*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 5 to this Schedule.
§ See Introductory Note to this Chapter.

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	2
Tariff heading and Description	*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 ex-works 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 (ex Chapters 50 to 59); or from woven fabric of wild silk (such as honan, pongee, tussore and shantung) which is wholly of tussore yarn produced from the uncultivated silk-worm, provided that the fabric has been dyed or printed within the area (ex 50.09); 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), overcoats and infants' embroidered outer garments.	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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

1	2
Tariff heading and Description	*Qualifying process*
§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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.
*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.

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

1 *Tariff heading and Description*	2 *Qualifying process*
§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 ex-works 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 of 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.
§61.06 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 ex-works 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.

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

1 *Tariff heading and Description*	2 *Qualifying process*
§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 ex-works 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.
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 ex-works 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 5 to this Schedule.
§ See Introductory Note to this Chapter.

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, anti-macassars, 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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.
62.02 Articles of square-meshed canvas, cut to size not exceeding $1\frac{1}{2}$ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand.	Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (55.09), provided that the value of any canvas which has not been manufactured from the stage of fibres in the area is less than 30 per cent. of the ex-works price of the goods: or from materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

1	2
Tariff heading and Description	*Qualifying process*
*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.
*§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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.
62.05 Other made-up textile articles in the piece or in strips, embroidered.	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 ex-works price of the goods; or from materials not falling in Chapters 50 to 62.
62.05 Articles of square-meshed canvas, cut to size not exceeding $1\frac{1}{2}$ square metres, with painted or stencilled designs, of a kind intended to be embroidered by hand.	Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (55.09), provided that the value of any canvas which has not been manufactured from the stage of fibres in the area is less than 30 per cent of the ex-works price of the goods; or from materials not falling in Chapters 50 to 62.

* See Introductory Note 5 to this Schedule.
§ See Introductory Note to this Chapter.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

73.18 Tubes and pipes of steel.	Manufacture from alloy or high carbon steel (ex 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.

CHAPTER 74

COPPER AND ARTICLES THEREOF

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 (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness not exceeding 0.15 millimetres.	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.

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

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.

SCHEDULE 3

INTERPRETATION OF SCHEDULES 4 AND 5

1. The description of goods in column 1 of Schedules 4 and 5 hereto shall—

(*a*) if preceded by a reference to a Chapter, be taken to comprise all goods classified in that Chapter other than goods specifically excluded by the terms of the description; and

(*b*) if preceded by a reference to a tariff heading be taken to comprise all goods classified in that heading or, where the description does not coincide with the description of that heading in the Customs Tariff 1959, be taken to include all goods falling within a sub-heading of that heading in the terms of the description in the column.

2. Where, for the purpose of any entry in column 2 or 3 of Schedule 4 hereto, it is necessary to determine the value of exported goods that value shall be taken as the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation, provided that that price shall not be taken as less than the amount of the value of products used in manufacture.

3. Where, for any such purpose as aforesaid, it is necessary to determine the value of any imported materials or parts, their value shall—

(*a*) if the material or part is known to have been imported, be taken to be the value attributed to it for customs purposes at the time of importation; or

(*b*) if the origin of the material or part is uncertain or it is otherwise impossible to ascertain its value pursuant to head (*a*) and if the price at which it was sold under the first contract for its sale after importation can be proved, be taken to be that price, or

(*c*) in any other case, be such value as the Commissioners of Customs and Excise may determine.

4. Where, for any such purpose as aforesaid, it is necessary to calculate the value attributable to originating materials or parts, that value shall be taken to be—

(*a*) (i) where the price paid under the first contract for the sale of any originating materials or parts used in the production or manufacture of the exported goods can be proved, that price less an amount equal to the value of any imported materials or parts used in the production or manufacture of those materials or parts; plus

(ii) where the price paid under the first contract for the sale of any originating materials or parts employed in the processing of imported materials and parts used in the production or manufacture of the exported goods can be proved, that price; or

(*b*) where any price cannot be proved in accordance with head (*a*) such amount as the Commissioners may determine.

5. In Schedule 4—

(i) "the 40% imported materials rule" means that the value of the imported materials and parts employed in the production or manufacture of the goods does not exceed 40% of their value;

(ii) "the 50% imported materials rule" means that the value of the imported materials and parts so employed does not exceed 50% of the value of the goods; and

(iii) "the 40%/50% rule" means—

(*a*) that the value of the imported materials and parts employed in the production or manufacture of the goods does not exceed 40% of their value; and

(*b*) that at least 50% of the value of all the materials and parts so employed is attributable to originating materials and parts;

(iv) where any entry in column 2 or 3 ends with a number in parentheses, for example "(3)", the footnote so numbered at the end of this Schedule applies to that entry.

SCHEDULE 4

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
07.04 Garlic, dried, dehydrated or evaporated, whole, cut, sliced, broken or in powder but not further prepared	Drying, dehydration, evaporation, cutting, breaking and pulverization of vegetables of heading Nos. 07.01 to 07.03	
17.04 Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
18.06 Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g.	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	

19.01	Malt extract	Manufacture from products of heading No. 11.07	
19.02	Preparations of flour meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.03	Marcaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapicoa and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product other than of Chapter 17(1) or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
20.02 Tomato pulp or paste in airtight containers with a dry weight content of not less than 25 per cent tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients; and olives	Preservation of fresh or deep-frozen olives and tomatoes	
21.05 Soups and broths, in liquid, solid or powder form	Manufacture from products of heading No. 20.02	
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, not containing milk or milkfats, containing sugar (sucrose or invert sugar); other	Manufacture from fruit juices (2) or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.	Manufacture from products of heading No. 08.04, 20.07, 22.04 or 22.05	
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No. 22.09	

22.09	Spirits excluding rum, arrack, tafia, gin, whisky, vodka with an ethol alcohol content of 45·2° or less and plum, pear or cherry brandy, containing eggs or egg yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No. 08.04, 20.07, 22.04 or 22.05
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 other than spirits (excluding rum, arrack, tafia, gin, whisky, vodka with an ethyl alcohol content of 45·2° or less and plum, pear or cherry brandy) containing eggs or egg yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No. 22.08
28.13	Hydrobroric acid	Manufacture from products of heading No. 28.01(3)
28.19	Zinc oxide	Manufacture from products of heading No. 79.01
28.27	Lead oxides; red lead and orange lead	Manufacture from products of heading No. 78.01
28.28	Lithium hydroxide	Manufacture from products of heading No. 28.42(3)

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
28.29 Lithium floride	Manufacture from products of heading No. 28.28 or 28.42(3)	
28.30 Lithium chloride	Manufacture from products of heading No. 28.28 or 28.42(3)	
28.33 Bromides	Manufacture from products of heading No. 28.01 or 28.13(3)	
28.38 Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
28.42 Lithium carbonate	Manufacture from products of heading No. 28.28(3)	
29.02 Organic bromides	Manufacture from products of heading No. 28.01 or 28.13(3)	
29.02 Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene (3)
29.35 Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

29.35	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
29.38	Nicotinic acid		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
31.05	Other fertilisers; goods of the present Chapter in tablets, lozengess and similar prepared forms or in packing of a gross weight not exceeding 10 kg.		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No. 32.04 or 23.05(3)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (3)	
33.02	Terpenic byproducts of the deterpenation of essential oils	Manufacture from products of heading No. 33.01 (3)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No. 33.01(3)	
34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax	Manufacture from organic chemicals of Chapter 29	

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
37.01 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No. 37.02(3)	
37.02 Film in rolls, sensitised, unexposed, perforated or not	Manufacture from products of heading No. 37.01(3)	
37.04 Sensitised plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No. 37.01 or 37.02(3)	
38.11 Disinfectants, insecticides, fungicides, weed-killers, antisprouting 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 in which the value of the products used does not exceed 50% of the value of the finished product
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product.

38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
38.19 —*cont.* elsewhere specified or included, excluding: —Fusel oil and Dippel's oil; —Naphthenic acids and their non- —water-soluble salts, esters of naphthenic acids; —Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; —Petroleum sulphonates, excluding petroleum, sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; —Mixed alkylbenzenes and mixed alkylnaphthalenes; —Ion exchangers; —Catalysts; —Getters for vacuum tubes; —Refractory cements or mortars and similar preparations; —Alkaline iron oxide for the purification of gas; —Carbon (excluding that in artificial graphite of heading No. 38.01) of metallo-graphite or other com-		

38.19 —*cont.*	pounds, in the form of small plates, bars or other semi-manufactures	
39.02	Polymerisation products	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules or unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
41.08	Patent leather and imitation patent leather; metallised leather	Varnishing or metallising of leather of headings Nos. 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
41.08 *—cont.*		articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.03 Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No. ex 43.02) (3)	
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03 Articles of natural cork		Manufacture from products of heading No. 45.01
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14 Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
48.15 Other paper and paper-board, cut to size or shape		Manufacture from paper pulp

48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No. 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No. 49.11	
50.04 (4)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products of heading No. 50.01 or 50.02
50.05 (4)	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No. 50.03 neither carded nor combed
50.06 (4)	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No. 50.03 neither carded nor combed
50.07 (4)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading No. 50.01 or 50.02 or from products of heading No. 50.03 neither carded nor combed
50.08 (4)	Imitation catgut of silk		Manufacture from products of heading No. 50.01 or from products of heading No. 50.03 neither carded nor combed
50.09 (5)	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No. 50.02 or 50.03
50.10 (5)	Woven fabrics of noil silk		Manufacture from products of heading No. 50.02 or 50.03

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
51.01 (4) Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (4) Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 (4) Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (5) Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51·02		Manufacture from chemical products or textile pulp
52.01 (4) Metallised yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02 (5) 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 chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 (4) Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No. 53.01 or 53.03

53.07 (4)	Yarn of combed, sheep's or lambs' wool (worsted yarn), not put up for retail sale	Manufacture from products of heading No. 53.01 or 53.03
53.08 (4)	Yarn of fine animal hair (carded or combed), not put up for retail sale	Manufacture from raw fine animal hair of heading No. 53.02
53.09 (4)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	Manufacture from raw coarse animal hair of heading No. 53.02 or from raw horsehair of heading No. 05.03
53.10 (4)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	Manufacture from materials of headings Nos. 05.03 and 53.01 to 53.04
53.11 (5)	Woven fabrics of sheep's or lambs' wool or fine animal hair	Manufacture from materials of headings Nos. 53.01 to 53.05
53.12 (5)	Woven fabrics of coarse animal hair other than horsehair	Manufacture from products of headings Nos. 53.02 to 53.05
53.13 (5)	Woven fabrics of horsehair	Manufacture from horsehair of heading No. 05.03
54.03 (4)	Flax or ramie yarn, not put up for retail sale	Manufacture from products of heading No. 54.01 or 54.02 neither carded nor combed
54.04 (4)	Flax or ramie yarn, put up for retail sale	Manufacture from materials of heading No. 54.01 or 54.02
54.05 (5)	Woven fabrics of flax or of ramie	Manufacture from materials of heading No. 54.01 or 54.02

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
55.05 (4) Cotton yarn, not put up for retail sale		Manufacture from materials of heading No. 55.01 or 55.03
55.06 (4) Cotton yarn, put up for retail sale		Manufacture from materials of heading No. 55.01 or 55.03
55.07 (5) Cotton gauze		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.08 (5) Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
55.09 (5) Other woven fabrics of cotton		Manufacture from materials of heading No. 55.01, 55.03 or 55.04
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03 Waste (included yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp

56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	Manufacture from chemical products or textile pulp
56.05 (4)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	Manufacture from chemical products or textile pulp
56.06 (4)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	Manufacture from chemical products or textile pulp
56.07 (5)	Woven fabrics of man-made fibres (discontinuous or waste)	Manufacture from products of headings Nos. 56.01 to 56.03
57.05 (4)	Yarn of true hemp	Manufacture from raw true hemp
57.06 (4)	Yarn of jute or of other textile bast fibres of heading No. 57.03	Manufacture from raw jute or from other raw textile bast fibres of heading No. 57.03
57.07 (4)	Yarn of other vegetable textile fibres	Manufacture from raw vegetable textile fibres of heading No. 57.02 or 57.04
57.08	Paper yarn	Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 (5)	Woven fabrics of true hemp	Manufacture from products of heading No. 57.01
57.10 (5)	Woven fabrics of jute or of other textile bast fabrics of heading No. 57.03	Manufacture from raw jute or from other raw textile bast fibres of heading No. 57.03

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
57.11 (5) Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No. 57.02 or 57.04 or from coir yarn of heading No. 57.07
57.12 Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 (6) Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (6) Other carpets, carpeting, rugs, mats and matting and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos. 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No. 57.07
58.04 (6) Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No. 55.08 and fabrics of heading No. 58.05)		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (6) Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01,

58.05 —*cont.*	without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (6)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 (6)	Chenile yarn (including flock chenile yarn), gimped yarn (other than metallised yarn of heading No. 53.01 and gimped horsehair yarn); braids and ornamental traimmings in the piece; tassels, pompons and the like	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (6)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (6)	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 materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs	Manufacture in which the value of the product used does not exceed 50% of the value of finished product
59.01 (6)	Wadding and articles of wadding; textile flock and dust and mill neps	Manufacture either from natural fibres or from chemical products or textile pulp

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
59.02 (6) Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.03 (6) Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 (6) Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.05 (6) Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
59.06 (6) Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No. 57.07
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 fabrics for hat foundations and similar uses		Manufacture from yarn

59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	Manufacture from yarn
59.10 (6)	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 either from yarn or from textile fibres
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.13 (6)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	Manufacture from single yarn
59.15 (6)	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01, to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
59.16 (6) Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of heading Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 (6) Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos. 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
Chapter 60 Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos. 56.01 to 56.03, from chemical products or textile pulp (6)
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (7)
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly		Manufacture from yarn (7)

60.03 —*cont.*	of pieces of knitted or crocheted goods (cut or obtained directly to shape)	
60.04	Under garments, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)	Manufacture from yarn (7)
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)	Manufacture from yarn (7)
60.06	Other articles, knitted or crocheted, elastic or rubberised (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)	Manufacture from yarn (7)
61.01	Men's and boys' outer garments	Manufacture from yarn (7) (8)
61.02	Women's, girls' and infants' outer garments, not embroidered	Manufacture from yarn (7) (8)
61.02	Women's, girls' and infants' outer garments, embroidered	Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (7)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	Manufacture from yarn (7) (8)

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
61.04 Women's, girls' and infants' under garments		Manufacture from yarn (7) (8)
61.05 Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (7) (8) (9)
61.05 Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (7)
61.06 Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp (7) (8)
61.06 Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (7)
61.07 Ties, bow ties and cravats		Manufacture from yarn (7) (8)
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn (7) (8)

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 fabrics not embroidered the value of which does not exceed 40% of the value of the finished product (7)
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	Manufacture from yarn (7) (8)
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods	Manufacture from yarn (7) (8)
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	Manufacture from yarn (7) (8)
62.01	Travelling rugs and blankets	Manufacture from unbleached yarn of Chapters 50 to 56 (8) (9)
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered	Manufacture from unbleached single yarn (8) (9)
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered	Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods	Manufacture from chemical products, textile pulp of from natural textile fibres, discontinuous man-made fibres or their waste (8) (9)

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
62.04 Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn (8) (9)
62.05 Other made-up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03 Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.04 Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sun-shades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 insulated glass	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of headings Nos. 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
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 products of heading No. 73.06	
73.08 Iron or steel coils re-rolling	Manufacture from products of heading No. 73.07	
73.09 Universal plates of iron or steel	Manufacture from products of headings No. 73.07 or 73.08	
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 products of heading No. 73.07	
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 products of headings Nos. 73.07 to 73.10, 73.12 or 73.13	
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09 or 73.13	

73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos. 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No. 73.10	
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, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails		Manufacture from products of heading No. 73.06
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 products of headings Nos. 73.06 and 73.07 or heading No. 73.15 in the forms specified in headings Nos. 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished article (3)
74.04	Wrought plates, sheets and strip of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, prin-		Manufacture in which the value of the products used does not exceed 50% of the

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
74.05 —*cont.* ted, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		value of the finished product (3)
74.06 Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper		Manufacture in which the value of the products used does not exceed 50% of the

74.10 —*cont.*	wire, but excluding insulated electric wires and cables	value of the finished product (3)
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.12	Expanded metal, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.13	Chain and parts thereof, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
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 in which the value of the products used does not exceed 50% of the value of the finished product (3)
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 in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.16	Springs, of copper	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not elec-	Manufacture in which the value of the products used does not exceed 50% of the

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
74.17 —*cont.* trically operated, and parts thereof, of copper		value of the finished product (3)
74.18 Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
74.19 Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
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 in which the value of the products used does not exceed 50% of the value of the finished product (3)

75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
75.06	Other articles of nickel	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (3)
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	Manufacture oin which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.05	Aluminium powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
76.08 Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame-works, 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 in which the value of the products used does not exceed 50% of the value of the finished product
76.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 in which the value of the products used does not exceed 50% of the value of the finished product

76.11	Containers of aluminium for compressed or liquified gas	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of alumnium wire, but excluding insulated electric wires and cables	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.14	Expanded metal, of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 in which the value of the products used does not exceed 50% of the value of the finished product

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
77.03 Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.03 Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.04 Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 kg/m.^{2}; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.06 Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 in which the value of the products used does not exceed 50% of the value of the finished product
79.05	Gutters, roof capping, sky-light frames, and other fabricated building components, of zinc	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.06	Other articles of zinc	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg./m.^{2}; tin powders and flakes	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
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 in which the value of the products used does not exceed 50% of the value of the finished product
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		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (3)
82.06 Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (3)
Chapter 84 Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No. 84.15) and sewing machines, including furniture specially designed for sewing machines(ex No. 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (10)

84.15	Refrigerators and refrigerating equipment (electrical and other)	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
84.41	Sewing machines, including furniture for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (*a*) at least 50% in value of the materials and parts (11) used for the assembly of the head (motor excluded) are originating products, and, (*b*) the thread tension, crochet and zigzag mechanisms are originating products
Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No. 85.14 or 85.15	Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (*a*) at least 50% in value of the materials and parts (11) used are originating products, and (*b*) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (12)

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
85.15 Radiotelegraphic and radio-telephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (*a*) at least 50% in value of the materials and parts (11) used are originating products, and (*b*) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (12)
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)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
Chapter 87 Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No. 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09 Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided

87.09 —*cont.*		that at least 50% in value of the materials and parts (11) used are originating products
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No. 90.05, 90.07, 90.08, 90.12 or 90.26	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
90.07	Photographic cameras; photographic flashlight apparatus	Working ,processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of production or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
Chapter 91 Clocks and watches and parts thereof, excluding products of heading No. 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04 Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products

91.08	Clock movements, assembled	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (11) used are originating products
Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No. 92.11	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers and tape decks, with or without soundheads; television image and sound recorders and reproducers, magnetic	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (*a*) at least 50% in value of the materials and parts (11) used are originating products, and (*b*) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (12)
Chapter 93	Arms and ammunition; parts thereof	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 in which the value of the products used does not exceed 50% of the value of the finished product

For footnotes *see* p. 2265.

(1) Exported products	(2) Process of prduction or manufacture from imported materials or parts that does not qualify the goods for treatment as Danish	(3) Process required to qualify the goods for treatment as Danish or rule as to the use of imported materials or parts
Tariff Heading		
97.03 Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 in which the value of the products used does not exceed 50% of the value of the finished product
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.15 Vacuum flasks and other vacuum vessels		Manufacture from products of heading No. 70.1.

FOOTNOTES

(1) This rule does not apply where the use of maize of the "zea indurata" type is concerned.

(2) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

(3) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in Schedule 5.

(4) For yarn composed of two or more textile materials, the conditions shown in this Schedule must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(5) For fabrics composed of two or more textile materials, the conditions shown in this Schedule must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos. ex 51.01 and ex 58.07;

(ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(6) For products composed of two or more textile materials, the conditions shown in this Schedule must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped, falling within heading Nos. ex 51.01 and ex 58.07;

(ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(7) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

(8) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in Schedule 5.

(9) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

(10) These provisions shall not apply to fuel elements of heading No. 84.59 until 31st December 1977.

(11) In determining the value of products, materials and parts, the following must be taken into account:

(*a*) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(*b*) in respect of other products, materials and parts, the provisions of paragraph 3 of Schedule 3 determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

(12) This percentage is not cumulative with the 40%.

SCHEDULE 5

	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
03.01	Quick frozen fish fillets	Filleting and quick freezing
03.03	Quick frozen peeled prawns other than Dublin Bay prawns	Peeling and quick freezing
05.01	Human hair, unworked, washed or scoured	Washing or scouring
05.02	Pigs', hogs' and boars' bristles or hair, washed	Washing
05.03	Horsehair and horsehair waste, worked	Manufacture from raw horsehair
05.04	Sausage casings of pigs, of a c.i.f. import value exceeding £10 per cwt. (50.8 kg.) or an equivalent value in other currencies; edible guts, bladders and stomachs, whole and pieces thereof, of sheep, pigs, and bovine animals, other than sausage casings	Manufacture in which the value of non-originating products used does not exceed 50 per cent. of the value of the finished product
05.07	Feathers and down of birds, cleaned	Cleaning (which must include washing, dusting and drying), sorting and blending of unworked feathers or down of birds
05.08	Powder of bones and horn cores	Grinding
05.09	Powder of horns, antlers, hooves, nails, claws and beaks of animals	Grinding
05.15	Blood powder	Manufacture from blood
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	Manufacture in which the value of non-originating products used does not exceed 50 per cent. of the value of the finished product
14.05	Seaweed meal	Manufacture from seaweed
15.05	Fatty substances (including lanolin) derived from wool grease	Manufacture from unrefined wool grease
15.10	Fatty acids other than products obtained from pinewood, with a fatty acid content of 90 per cent. or more by weight	Manufacture from acid oils from refining
15.10	Fatty alcohols	Manufacture from fatty acids

	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
15.11	Refined glycerol	Refining or distilling
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture in which the value of non-originating products used does not exceed 50 per cent. of the value of the finished product
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture in which the value of non-originating products used does not exceed 50 per cent. of the value of the finished product
21.03	Prepared mustard	Manufacture from mustard flour
24.02	Manufactured tobacco	Manufacture from tobacco extracts or essences or from sheets or bobbins of homogenized tobacco
25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations except hydrocarbon oil	Manufacture by processes not consisting solely of mixing or blending or packing or any combination of these processes

Tariff Heading	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Chapters 28 to 37	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
35.02	Ovalbumin and lactalbumin, other than those unfit or rendered unfit for human consumption	Manufacture in which the value of the non-originating products used does not exceed 50% of the value of the finished product
Chapter 38	Miscellaneous chemical products with the exception of refined tall oil	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
38.05	Refined tall oil	Refining of crude tall oil
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
41.01	Sheep and lamb skins without the wool	Removing wool from sheep and lamb skins in the wool
41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos. 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
41.03	Retanned sheep and lambskin leather, except leather of heading Nos. 41.06 to 41.08	Retanning of sheep and lambskin leather, not further prepared than tanned
41.04	Retanned goat and kid skin leather, except leather of heading Nos. 41.06 to 41.08	Retanning of goat and kid skin leather, not further prepared than tanned
41.05	Other kinds of retanned leather, except leather of heading Nos. 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins

Exported product		Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
50.09 50.10 51.04 53.11 53.12 53.13 54.05 55.07 55.08 55.09 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforising, mercerising) of fabrics the value of which does not exceed 47.5 % of the value of the finished product
68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50% of the value of the finished product
70.13	Cut glassware (other than articles of heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of glassware the value of which does not exceed 50% of the value of the finished product
70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
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 precious and semi-precious stones
71.03	Synthetic or reconstructed precious or 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 synthetic or reconstructed precious or semi-precious stones

	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
73.15	Alloy steel and high carbon steel:	
	—in the forms mentioned in heading Nos. 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No. 73.06
	—in the forms mentioned in heading No. 73.14	Manufacture from products in the forms mentioned in heading No. 73.06 or 73.07
74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap

	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
75.01	Unwrought nickel (excluding electro-plating anodes of heading No. 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the finished product
81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product
81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product
81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product
81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

	Exported product	Working or processing operations which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
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, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.41	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (*a*) at least 50% of the materials and parts used for assembly of the head (motor excluded) are originating products, and (*b*) the thread tension, crochet and zigzag mechanisms are originating products
87.06	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product
95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
95.03	Articles of ivory	Manufacture from worked ivory
95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)

	Exported product	Working or processing operation which, even if not resulting in a change of tariff heading of the materials or parts, qualify the goods for treatment as goods of Denmark if carried out there
Tariff Heading		
95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into force on 1st April 1973, prescribe the conditions which goods of Denmark which have hitherto qualified for exemption from import duties as goods of Convention Area Origin within the meaning of the European Free Trade Association Act 1960 shall satisfy in order to benefit from the provisions of Article 12 of the E.E.C. Treaty, prohibiting the imposition of new duties in trade between Member States of the European Economic Community.

Regulation 3 relates to goods which are to be regarded as wholly produced or manufactured in Denmark.

Regulation 4 provides that if drawback or remission of any duty payable on imported materials (except packaging) is granted in Denmark, the goods shall not be regarded as produced or manufactured in Denmark.

Regulation 5 provides that the value of materials imported into Denmark from certain other countries hitherto entitled to preference in Denmark and the United Kingdom under the E.F.T.A. Convention and so entitled from 1st April 1973 under Agreements with the European Communities can be disregarded, wholly or in part, for the purpose of determining whether goods are produced or manufactured in Denmark.

Regulations 6 and 7 adapt, for the purpose of determining whether goods are produced or manufactured in Denmark, certain rules previously used for determining whether goods were of E.F.T.A. Area origin.

Regulations 8 and 9 provide that the rules of origin laid down in Agreements between the Communities and the other countries which formed part of the E.F.T.A. Area can also be applied for the purpose of determining whether goods were produced or manufactured in Denmark.

Schedules 2, 4 and 5 specify the processes of production which, in accordance with Regulations 7, 8 and 9 must be performed for goods to be regarded as produced or manufactured in Denmark.

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