STATUTORY INSTRUMENTS

1966 No. 667

CUSTOMS AND EXCISE

The Origin of Goods (Republic of Ireland) Regulations 1966

Made - - - -	*6th June* 1966
Laid before the House of Commons	*14th June* 1966
Coming into Operation	*1st July* 1966

The Board of Trade, in pursuance of the powers conferred upon them by section 12(2) of the Import Duties Act 1958(a), hereby make the following Regulations:—

1. For the purposes of the Import Duties Act 1958, goods manufactured in the Republic of Ireland shall be treated as manufactured in that country if, but only if—

(*a*) in the case of goods of a description specified in column 2 of Part I or II of Schedule 1 to these Regulations, the appropriate proportion of the costs of their manufacture is attributable to expenditure within the area defined in regulation 5(1) (hereinafter referred to as "the area");

(*b*) in the case of goods of a description specified in column 2 of Schedule 2 to these Regulations, the last stage of their manufacture took place in the Republic of Ireland and they have undergone in the area the relevant qualifying process specified in column 3 of that Schedule.

2. The appropriate proportion referred to in regulation 1(*a*) of these Regulations shall be—

(*a*) in the case of goods of a description specified in Part I of Schedule 1, 25%;

(*b*) in the case of goods of a description specified in Part II of Schedule 1, 50%.

3.—(1) For the purposes of regulation 1(*a*) of these Regulations, the costs of manufacture of any goods shall be the costs incurred by the manufacturer in relation to those goods before they are despatched in their finished state, and shall include the following items—

(*a*) the costs to the manufacturer as received into the factory of any materials (including components and unfinished goods) used in the manufacture of the goods, less the amount of any customs or excise duty or any other duty or tax incurred in respect of such materials which is subsequently refunded on the exportation of the goods;

(*b*) the cost of labour directly employed in the manufacture of the goods;

(*c*) the factory overhead costs incurred in relation to the manufacture of the goods in respect of:—

(i) rent, rates and taxes, motive power, electricity, gas, fuel, water, lighting and heating;

(a) 6 & 7 Eliz. 2 c. 6.

(ii) factory supervision, including the costs of employing managers, foremen, time keepers, watchmen and other similar officers and servants of the manufacturer;

(iii) maintenance, repairs and renewals of plant, machinery, tools and factory buildings;

(iv) depreciation of plant, machinery and tools;

(v) interest on capital outlay on the factory buildings and land;

(vi) interest on depreciated value of plant, machinery and tools;

(*d*) the cost of any process carried out in the course of the manufacture of the goods by any independent contractor in performance of a contract with the manufacturer.

(2) In computing the costs of manufacture as aforesaid the following items shall not be included :—

(*a*) the cost of exterior packing;

(*b*) the manufacturer's profit or the profit or remuneration of any trader, broker, exporter or other person dealing with the goods in their finished manufactured state;

(*c*) royalties;

(*d*) the cost of carriage and freight or insurance or any other charges incurred in respect of the goods after their manufacture.

4.—(1) Without prejudice to the provisions of paragraph (2) of this regulation, expenditure within the area shall include any costs mentioned in heads (*a*), (*b*) and (*c*) of regulation 3(1) which are incurred in respect of materials grown or produced in the area or in respect of work done or factories situated within the area.

(2) Where any costs mentioned in head (*a*) of regulation 3(1) are incurred in respect of materials which have been manufactured or processed in the area, expenditure within the area means a proportion of those costs equal to the proportion of expenditure within the area which is shown to the satisfaction of the Commissioners of Customs and Excise to be included in the costs incurred by the manufacturer or processor of those materials in the area.

(3) Notwithstanding anything in paragraph (1) or (2) of this regulation, where materials of a description specified in Column 2 of Part III of Schedule 1 have been used in the state and subject to the qualifications therein specified in the manufacture within the area of goods of a description specified in Column 2 of Part I or II of the said Schedule, the cost of those materials, less the amount of any customs or excise duty or any other duty or tax incurred in respect of such materials which is subsequently refunded on the exportation of the goods, shall be regarded as expenditure wholly incurred within the area, provided that the materials have remained within the area since being so used.

(4) In relation to any cost mentioned in head (*d*) of regulation 3(1), expenditure within the area means a proportion of that cost equal to the proportion of expenditure within the area which is shown to the satisfaction of the Commissioners of Customs and Excise to be included in the costs of the person who carried out the process.

(5) Where a number of separate articles are included in one parcel or shipment, each and every article shall be treated separately for the purpose of calculating the proportion of the costs of manufacture thereof attributable to expenditure within the area.

5.—(1) In these Regulations—

(*a*) " the area " means the United Kingdom, the Republic of Ireland, the Channel Islands and the Isle of Man ;

(*b*) " factory ", in relation to any goods, means the place where the goods were manufactured ;

(*c*) references to goods include references to any containers or other forms of interior packing in which the goods are packed, being containers or packing of a type ordinarily sold with similar goods when they are sold retail.

(2) The introductory notes and footnotes shall have effect for the purpose of interpreting and applying the Schedules to these Regulations.

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

6. These Regulations may be cited as the Origin of Goods (Republic of Ireland) Regulations 1966 and shall come into operation on 1st July 1966.

6th June 1966.

Douglas Jay,
President of the Board of Trade.

SCHEDULE 1

Introductory Notes

1. Any description of goods specified in column 2 of Part I or II of this Schedule and any description of materials specified in column 2 of Part III of this Schedule shall be taken to comprise all goods or materials which would be classified under a description in the same terms in the relevant heading or sub-heading in the Customs Tariff 1959.

2. Four-figure references of the type " 09.01 " are references to headings of the Customs Tariff 1959 ; references to Chapters are references to Chapters of the Customs Tariff 1959.

Part I

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
09.01 (A) (1) 09.01 (C)	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion, the following:— Coffee unmixed, roasted or ground Coffee and chicory, roasted and ground, mixed but without other ingredients
17.01 (A) 17.01 (B)	Beet sugar and cane sugar, solid, the following:— Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar Other sugar of a polarisation exceeding 99°
17.02 (A) (1) 17.02 (A) (2) 17.05 (A) (1) 17.05 (A) (2)	Sucrose sugar, solid, which can be completely tested by the polariscope, the following:— Sugar of which the polarisation has at any time been reduced either as a result of sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar Other sucrose sugar, solid, of a polarisation exceeding 99°

(a) 1889 c. 63.

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
21.01 (A) 21.01 (B)	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof, the following:— Roasted chicory, unmixed Preparations consisting wholly or partly of extracts, essences or other concentrates of roasted chicory
21.02 (A)	Extracts, essences or concentrates of coffee; preparations with a basis of extracts, essences or concentrates of coffee
29.02 (A)	Bromoethane
29.02 (B)	Chloroethane
29.02 (C)	Chloroform
29.02 (D)	Iodoethane
29.04 (A)	Chloral hydrate
29.08 (A)	Diethyl ether
29.14 (A)	Ethyl acetate
29.14 (B)	Ethyl butyrate
30.04 (A) (2) (*a*)	Wadding containing man-made fibres
37.02 (A)	Film in rolls, sensitised, unexposed, perforated or not:— Of a length of 12 feet or more
37.07 (B) (4) 37.07 (B) (5)	Other cinematograph film, exposed and developed, whether or not incorporating sound track, the following:— Positive film of the kinds described in sub-headings 37.07 (B) (4) and 37.07 (B) (5)
39.07 (A)	Clock and watch glasses
50.03 (B) (1) (*a*)	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags), not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres
53.03 (A)	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:— Containing more than 33⅓ per cent. by weight of man-made fibres
54.01 (A) (1)	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags), the following:— Flax, flax tow and flax waste, not hackled, carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning
57.01 (A) (1)	True hemp, tow and waste of true hemp, not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres
57.03 (A) (1)	Jute, tow and waste of jute, not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres
57.04 (A) (1)	Other vegetable textile fibres, raw or processed but not spun: waste of such fibres (including pulled or garnetted rags or ropes), the following:— Not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than carpets and tapestries), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:— Containing silk or man-made fibres

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
63.02 (A)	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:— Containing more than 55 per cent. by weight of man-made fibres
65.01 (A) (1) 65.01 (B) (1) 65.01 (C) (1)	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with brims, plateaux and manchons (including silk manchons), of felt:— Containing silk or man-made fibres
65.02 (A)	Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims:— Containing silk or man-made fibres
65.03 (A) 65.03 (B)	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:— Containing silk or man-made fibres
65.04 (A) 65.04 (B)	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:— Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components
65.05 (A) 65.05 (B)	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in a piece (but not in strips), whether or not lined or trimmed:— Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components
67.02 (A)	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:— Containing more than 25 per cent. by weight of silk, man-made fibres, or of both together
70.15 (A)	Clock and watch glasses
88.04 (A)	Parachutes and parts thereof, and accessories thereto, of silk or man-made fibres
94.04 (A) 94.04 (B)	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):— Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of all the values of all such components, as the case may be, exceeds 5 per cent. of the aggregate of the values of all the components
97.04 (A)	Playing cards exceeding 1¾ inches in length and 1¼ inches in width, being any of the 13 cards of the conventional suit
97.05 (B) (1)	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, non-electrical (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):— Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together

PART II

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
40.11 (B)	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds, the following:— Suitable for motor vehicles
40.13 (B) (1)	Articles of apparel and clothing accessories (but not including gloves), for all purposes, of unhardened vulcanised rubber, containing more than 25 per cent. by weight of man-made fibres
40.14 (B) (1)	Other articles of unhardened vulcanised rubber (but not including bands and erasers), containing more than 25 per cent. by weight of man-made fibres
64.02 (A) (1) 64.02 (B) (1)	Footwear with outer soles of leather or composition leather; footwear with outer soles and uppers of rubber or artificial plastic material:— Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together
64.03 (A)	Footwear with outer soles of wood or cork, containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together
64.04 (A)	Footwear with outer soles of other materials, containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together
64.05 (B) (1)	Parts of footwear, removable insoles, hose protectors and heel cushions of any material except metal (but not including the goods of heading 64.05 (A)):— Containing more than 5 per cent. by weight of silk, of of man-made fibres, or of both together
66.01 (A)	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):— With covers or cases containing silk or man-made fibres
68.14 (A)	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:— Unmounted linings suitable for brakes, clutches, and other parts of motor vehicles
70.08 (A)	Safety glass consisting of toughened or laminated glass, shaped or not:— In sizes and shapes ready for incorporation in motor vehicles
70.09 (A)	Glass mirrors (including rear-view mirrors), unframed, framed or backed:— Suitable for motor vehicles
73.29 (A)	Chain and parts thereof, of iron or steel, the following:— Motor vehicle transmission chain, and parts thereof
84.06 (A) (1) 84.06 (B) (1)	Internal combustion piston engines, the following:— Motor vehicle engines, but not including track-laying tractor engines Parts of engines suitable for use in motor vehicles, but not including piston rings of a diameter of 5 inches or over when compressed or parts specialised for use in track-laying tractor engines

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
84.08 (A) 84.08 (B)	Other engines and motors, the following:— Motor vehicle engines Musical instrument (including gramophone) motors
84.11 (B) (1)	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like, the following:— Other pumps; fans, blowers and the like:— Parts and accessories of motor vehicles
84.18 (B) (1)	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases, the following:— Filtering and purifying machinery and apparatus, the following:— Parts of motor vehicles
85.08 (B) (1)	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith, the following:— Other starting and ignition equipment and dynamos and cut-outs, the following:— Parts of motor vehicles
85.09 (B)	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles, the following:— Equipment for motor vehicles, the following:— Defrosters and demisters Parts of defrosters and demisters Other electrical equipment for motor vehicles
85.14 (B)	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers, the following:— Other loudspeakers and amplifiers of a kind used for the reproduction of music
85.15 (A) (2) 85.15 (C)	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus, the following:— Transmitting sets, receiving sets and combined transmitting and receiving sets, the following:— Sets designed or adapted for fitting to motor vehicles Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones
85.19 (A)	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arresters, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels, the following:— Parts of motor vehicles

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
85.26 (A)	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25, the following:— Parts of motor vehicles
87.01 (B) (2)	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys, the following:— Tractors (but not including track-laying tractors) with more than two wheels
87.02 (B) 87.02 (C) 87.02 (D)	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) but not including dumpers designed solely for use in excavating and levelling operations
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02
87.04 (C)	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 but not including those for track-laying tractors or for dumpers designed solely for use in excavating and levelling operations
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03
87.06 (D)	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 but not including parts and accessories of track-laying tractors, one or two-wheeled tractors or dumpers designed solely for use in excavating and levelling operations
87.08 (B)	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, but not including track-laying vehicles and parts thereof
87.09 (B)	Sidecars for motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, whether or not fitted to such vehicles
87.11 (A)	Invalid carriages, fitted with means of mechanical propulsion, motorised
87.12 (A)	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:— Of motor-cycles, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages
87.14 (A) 87.14 (B)	Other vehicles (including trailers), not mechanically propelled, and parts thereof, the following:— Trailer units of flexible or articulated motor vehicles, and parts thereof
90.08 (D)	Cinematograph cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles, the following:— Cinematograph sound reproducers (photo-electric)

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
90.27 (B)	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes, the following:— Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles
91.01 (A)	Pocket-watches, wrist-watches and other watches including stop-watches, the following:— Watches capable of indicating the time of day
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)
91.03	Instrument panel clocks, and clocks of a similar type, for vehicles, aircraft or vessels
91.04	Other clocks
91.05 (A)	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time, the following:— Apparatus capable of indicating the time of day
91.07 (A)	Watch movements (including stop-watch movements), assembled, the following:— Movements suitable for articles capable of indicating the time of day
91.08 (A)	Clock movements (including secondary movements), assembled, the following:— Movements suitable for articles capable of indicating the time of day
91.09	Watch cases and parts of watch cases, including blanks thereof
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof
91.11	Other clock and watch parts
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps
92.02	Other string musical instruments
92.03 (B)	Pipe and reed organs, including harmoniums and the like, the following:— Goods other than (i) reed organs and (ii) harmoniums
92.04	Accordions, concertinas and similar musical instruments; mouth organs
92.05	Other wind musical instruments
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)
92.08 (A)	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws)
92.09	Musical instrument strings

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*
92.10 (A) (1) 92.10 (A) (2) 92.10 (A) (3) 92.10 (A) (4) (*a*) 92.10 (A) (4) (*c*)	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes, metronomes, tuning forks and pitch pipes of all kinds, the following:— Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes), other than drum head skins
92.11 (C)	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads, of the kinds described in sub-heading 92.11 (C)
92.12 (C) (1)	Gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for embodying recordings or data by means similar to those used for the recording of sound, the following:— Sound recordings for reproducing music
92.13 (B) 92.13 (C) (1) 92.13 (C) (3)	Other parts and accessories of apparatus falling within heading No. 92.11, the following:— Goods of the kinds described in sub-headings 92.13 (B), 92.13 (C) (1) and 92.13 (C) (3)
97.01 (A)	Wheeled toys designed to be ridden by children (for example toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:— Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together
97.02 (A)	Dolls containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together
97.03 (A)	Other toys: working models of a kind used for recreational purposes:— Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together

PART III

Column 1 *Tariff Heading*	*Column 2* *Description of Materials*
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair
05.03	Horsehair, not curled, and horsehair waste, whether or not put up on a layer or between two layers of other material
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products

Column 1 *Tariff Heading*	*Column 2* *Description of Materials*
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption
09.01	Coffee whether or not roasted or freed of caffeine, coffee husks and skins, coffee substitutes containing coffee in any proportion (*when used in the production of goods not falling in 09.01*)
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered
12.08	Fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03	Vegetable saps and extracts; mucilages and thickeners, derived from vegetable products, other than agar-agar
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier reeds, rushes, rattans, bamboos, raffia and lime bark)
14.02	Vegetable materials of a kind used primarily as stuffing or as padding, not put up on a layer or between two layers of other material
14.03	Vegetable materials of a kind used primarily in brushes or in brooms, whether or not in bundles or hanks, other than istle put up on a layer or between two layers of other material
14.05	Vegetable products not elsewhere specified or included, not put up on a layer or between two layers of other material
15.11	Glycerol, crude, and glycerol lyes
15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes
24.01	Unmanufactured tobacco; tobacco refuse
25.03	Sulphur of all kinds, other than sublimed sulphur; precipitated sulphur and colloidal sulphur
25.04	Natural graphite
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
25.24	Asbestos
25.26	Mica, including splittings; mica waste
26.01	Metallic ores and concentrates and roasted iron pyrites
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds

Column 1 *Tariff Heading*	*Column 2* *Description of Materials*
26.04	Other slag and ash, including kelp
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
28.01	Iodine
28.02	Sulphur, sublimed or precipitated; colloidal sulphur
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black
28.05	Lithium; mercury
28.20	Aluminium oxide
31.04	Crude natural potassium salts (carnallite, kainite, sylvinite, etc.); potassium chloride
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin
33.01	Essential oils, other than eucalyptus oil; concretes and absolutes; resinoids
40.01	Natural rubber latex; whether or not with added synthetic rubber latex, pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber, factice derived from oils
40.03	Reclaimed rubber
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber
40.05	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
40.15	Scrap, waste and powder, of hardened rubber
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool
43.01	Raw furskins
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down
44.04	Wood, roughly squared or half-squared, but not further manufactured

Column 1 *Tariff Heading*	*Column 2* *Description of Materials*
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making
50.01	Silk-worm cocoons suitable for reeling
50.02	Raw silk (not thrown)
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)
53.01	Sheep's or lambs' wool, not carded or combed
53.02	Other animal hair (fine or coarse), not carded or combed, but not including hatters' fur
53.02	Hatters' fur manufactured within the area to which this Agreement applies
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse) pulled or garnetted (including pulled or garnetted rags)
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)
55.01	Cotton, not carded or combed
55.02	Cotton linters
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning
57.01	True hemp (*Cannabis sativa*), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)
57.02	Manila hemp (abaca) (*Musa textilis*), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)
57.03	Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)
57.04	Other vegetable textile fibres, raw or processed but not spun waste of such fibres (including pulled or garnetted rags or ropes)
57.07	Coconut (coir) yarn
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes
71.05	Silver, unwrought, whether or not alloyed
71.07	Gold, unwrought, whether or not alloyed
71.09	Platinum and other metals of the platinum group, unwrought, whether or not alloyed
71.09	Unalloyed platinum sheet and unalloyed palladium sheet, of a thickness of 6 millimetres or more
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other wastes and scrap, of precious metal

Column 1 *Tariff Heading*	*Column 2* *Description of Materials*
*73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
*73.02	Ferro-alloys
73.03	Scrap and waste metal of iron or steel
*73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel
*73.05	Iron or steel powders; sponge iron or steel
*73.09	Universal plates of iron or steel (*when used in the production of goods falling in Chapters 84 to 90*)
*73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) and hollow mining drill steel (*when used in the production of goods falling in Chapters 84 to 90*)
*73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished and sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements (*when used in the production of goods falling in Chapters 84 to 90*)
*73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled (*when used in the production of goods falling in Chapters 84 to 90*)
*73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled (*when used in the production of goods falling in Chapters 84 to 90*)
*73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.09 to 73.13 (*when used in the production of goods falling in Chapters 84 to 90*)
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap
74.02	Master alloys
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap
75.02	Wrought bars and rods of nickel-copper alloys containing more than 60 per cent. by weight of nickel
75.03	Nickel powders and flakes
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis
76.01	Unwrought aluminium and aluminium waste and scrap (*when used in the production of goods not falling in 76.01*)
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap
77.04	Beryllium waste and scrap
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap
79.01	Unwrought zinc; zinc waste and scrap
80.01	Unwrought tin; tin waste and scrap
81.01	Tungsten waste and scrap
81.02	Molybdenum, unwrought, and waste and scrap
81.03	Tantalum waste and scrap
81.04	Unalloyed, unwrought bismuth, cadmium, cobalt, gallium, indium, thallium; waste and scrap of antimony, bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (colombium), rhenium, thallium, thorium, titanium, uranium depleted in U235, vanadium, zirconium.

* Subject to the proviso that the materials described have been manufactured within the area.

SCHEDULE 2

INTRODUCTORY NOTES

(1) In the application of regulation 1(*b*) of these Regulations to goods of a description specified in column 2 of this Schedule, the appropriate qualifying process shall be performed in respect of each and every article comprised in the goods, excluding any packing.

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

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

(4) In the case of a product which is denoted by * and which contains 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 product need not have been manufactured in the area from the starting point specified in the relative process, but may have been introduced into the process at any stage. For the purpose of this provision, each of the following shall be regarded as a single textile material—

(*a*) silk and waste silk

(*b*) man-made fibres (continuous)

(*c*) man-made fibres (discontinuous)

(*d*) metallised textiles

(*e*) wool

(*f*) other animal hair

(*g*) flax and ramie

(*h*) cotton

(*i*) other vegetables fibres.

(5) Where a qualifying process refers to the value of a material or to the export price of a finished product—

(*a*) the value of any material which can be identified as having been imported from outside the area shall be its c.i.f. value accepted by the Customs authorities on clearance for home use, or on temporary admission at the time of last importation, into the Republic of Ireland. If this value cannot be determined, or where the origin of any material cannot be determined, the value shall be the earliest ascertainable price paid for the material in the Republic of Ireland;

(*b*) the export price of a finished product shall be the price paid or payable for it to the exporter in the Republic of Ireland, that price being adjusted where necessary to an f.o.b. or free at frontier basis in that country;

(*c*) the value of a material and the export price of a finished product as defined in sub-paragraphs (*a*) and (*b*) may be adjusted to correspond with the amount that would have been obtained on a sale in the open market between buyer and seller independent of each other. This amount shall also be taken to be the export price of a finished product when the product is not the subject of a sale.

(6) In the case of a product denoted by §, any trimmings and accessories (but not lining) need not have been manufactured in the area from the starting point specified in the relative qualifying process, but may have been introduced into the process at any stage.

(7) In determining the origin of goods qualifying by the processes listed for finished products falling in Chapters 60 to 62, the references to a "lining" shall be applied in the following manner:—

(*a*) a detachable lining is a lining;

(*b*) an inter-lining is not a lining;

(*c*) in the case of a reversible garment neither of the fabrics designed to appear as the outer layer of the garment is the lining;

(*d*) in the case of outerwear which is not a reversible garment and of which the inside and outside layers are made of the same fabric, the inside layer is a lining.

(8) Nothing in the terms of a qualifying process denoted by † shall preclude the use of—

(*a*) fabric of E.F.T.A. origin in the manufacture of a garment (except as lining);

(*b*) yarn of E.F.T.A. origin in the manufacture of a fabric; or

(*c*) fibre of E.F.T.A. origin in the manufacture of any other finished product.

References in this note to goods of E.F.T.A. origin are references to goods which if they were imported into the United Kingdom would be eligible for a Convention rate of duty in accordance with the European Free Trade Association Act 1960(a) and Regulations made thereunder.

(9) In the case of a qualifying process denoted by **, the term "duty-paid yarns" means yarns imported from outside the area and on which duty has been paid in the Republic of Ireland at a rate which, after account is taken of any drawback or other relief from duty, is not less than the rate shown in the Customs Tariff 1959 as applicable to like yarns imported into the United Kingdom at the same time as the yarns in question were imported into the Republic of Ireland.

(10) Unless the context otherwise requires, any description of goods or materials specified in columns 2 or 3 of this Schedule shall be taken to comprise all goods or materials which would be classified under a description in the same terms in the relevant heading or sub-heading in the Customs Tariff 1959.

(11) 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.

Column 1	*Column 2*	*Column 3*
Tariff Heading	*Description of Goods*	*Qualifying Process*
*40.06	Coated or impregnated textile thread, of silk or man-made fibres	Manufacture from silk, not spun or thrown, or from waste of man-made fibres falling in 56.03 or waste of silk; 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 more than 5 per cent. by value of man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in 40.10 or Chapters 50 to 62
*50.03	Silk waste, carded or combed *or* otherwise prepared for spinning, containing man-made fibres	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

(a) 1960 c. 19.

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*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
*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	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 ex 56.01 or tow ex 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 (ex 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 (ex 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 silkworm	Manufacture from fabric, not dyed or printed (ex 50.09), or from materials not falling in Chapters 50 to 62
50.09	Plain woven fabrics consisting of a warp wholly of silk and a weft wholly of wool, complete with selvedges, of a weight not more than 5 oz. per square yard	Manufacture from natural fibres, not spun or thrown; or from waste of natural fibres; or from yarn of sheep's or lambs' wool; or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*50.10	Woven fabrics of noil silk	†Manufacture from natural fibres, not spun or thrown; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from fibres of the kind defined in Note 1 (*a*) to Chapter 51 (discontinuous fibres ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*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 materials 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
51.04	Woven fabrics of man-made fibres (continuous), printed or flocked	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process, containing silk or man-made 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
*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, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*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), containing more than 33⅓ per cent. by weight of man-made fibres	Manufacture from materials falling in 53.03 or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed, containing man-made 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
*53.06	Yarn of carded sheep's or lambs' wool (woollen yarn) not put up for retail sale, containing silk or man-made 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
*53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale, containing silk or man-made 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
*53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale, containing silk or man-made 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
*53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale, containing silk or man-made 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
*53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale, containing silk or man-made 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
*53.11	Woven fabrics of sheep's or lambs'** wool or of fine animal hair, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from "duty-paid yarns"; or from materials not falling in Chapters 50 to 62
*53.12	Woven fabrics of coarse animal hair other than horsehair, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*53.13	Woven fabrics of horsehair, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*54.01	Flax, hackled (combed) or otherwise prepared for spinning, containing man-made fibres	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, containing silk or man-made fibres	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, containing silk or man-made 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
*54.04	Flax or ramie yarn, put up for retail sale, containing silk or man-made 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
*54.05	Woven fabrics of flax or of ramie, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
55.03	Cotton waste, pulled or garnetted (including pulled or garnetted rags), not carded or combed, containing more than 33⅓ per cent. by weight of man-made fibres	Manufacture from cotton waste, not pulled or garnetted (ex 55.03), or from materials not falling in Chapters 50 to 62
*55.04	Cotton, carded or combed, containing man-made 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

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*55.05	Cotton yarn, not put up for retail sale, containing more than 5 per cent. by weight of silk and/or man-made 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
*55.06	Cotton yarn, put up for retail sale, containing more than 5 per cent. by weight of silk and/or man-made 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
*55.07	Cotton gauze, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*55.08	Terry towelling and similar terry fabrics, of cotton, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*55.09	Other woven fabrics of cotton, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
55.09	Other woven fabrics of cotton, flocked, containing silk or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
55.09	Organdies, bleached or dyed, and mercerised and parchmentised, containing silk or man-made fibres	Manufacture from yarns, not bleached or dyed (ex 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, containing silk or man-made fibres	Manufacture from fibres, not spun or thrown; or by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 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 export price of the finished product; or from materials not falling in Chapters 50 to 62
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

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *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 ex 56.01 or tow ex 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 (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*57.01	True hemp, combed or otherwise prepared for spinning, containing man-made fibres	Manufacture from natural fibres, not spun or thrown, and, in the case of fibres falling in Chapter 53, 55 or 57, not carded or combed; or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from materials not falling in Chapters 50 to 62
*57.03	Jute, carded or combed or otherwise prepared for spinning, containing man-made fibres	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, containing man-made fibres	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, containing man-made 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

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*57.06	Yarn of jute, containing man-made 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
*57.07	Yarn of other vegetable textile fibres, containing man-made 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
*57.09	Woven fabrics of true hemp, containing man-made 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 ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62
*57.10	Woven fabrics of jute, containing man-made 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 ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62
*57.11	Woven fabrics of other vegetable textile fibres, containing man-made 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 ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62
*58.01	Carpets, carpeting and rugs, knotted (made up or not) containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex 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), containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from wool yarn (ex 53.06) provided that the weight of any wool yarn which has not been spun in the area is less than 10 per cent. by weight of all the textile materials in the product; or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *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, containing more than 5 per cent. by value of silk and/or man-made fibres	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), containing silk and/or man-made 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 ex 56.01 or tow ex 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, containing silk and/or man-made 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 ex 56.01 or tow ex 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, containing silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn), containing silk and/or man-made 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
*58.07	Braids and ornamental trimmings in the piece containing silk or man-made fibres, tassels, pompons and the like, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain, containing silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
58.08	Net fabrics, of a uniform square mesh or diamond-shaped mesh knotted at each corner, entirely of fibres of the kind defined in Note 1(*a*) to Chapter 51	Manufacture from fibres or single yarn (ex Chapter 56); or from continuous yarns (ex 51.01 or ex 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, containing silk or man-made fibres; hand or mechanically made lace, in the piece, in strips or in motifs, containing silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
58.10	Embroidery, in the piece, in strips or in motifs, containing silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62 *or* Manufacture from fibres or yarns or unembroidered fabric (ex Chapters 50 to 60), provided that the value of the unembroidered fabric does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
*59.01	Wadding and articles of wadding containing man-made fibres; textile flock and dust and mill neps, containing man-made 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
*59.01	Sanitary towels, containing man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*59.02	Felt, whether or not impregnated or coated, containing man-made fibres; and articles of felt, whether or not impregnated or coated, containing more than 5 per cent. by value of silk and/or man-made 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
*59.03	Bonded fibre fabrics, whether or not impregnated or coated, containing man-made fibres; articles of bonded fibre fabrics, whether or not impregnated or coated, containing more than 5 per cent. by value of silk and/or man-made 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

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*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, containing silk or man-made fibres	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 (ex 51.01 or ex 51.02) or continuous single yarn (ex 59.04); or from waste of man-made fibres falling in 56.03 or waste of natural fibres; or from coir yarn (ex 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
*59.05	Nets, including made up fishing nets, containing more than 5 per cent. by value of silk and/or man-made fibres; netting of twine cordage or rope containing silk or man-made fibres	Manufacture from fibres or single yarn (ex Chapters 50 to 59); or from continuous yarns (ex 51.01, ex 51.02 or ex 59.04) made entirely of fibres of the kind defined in Note 1(*a*) to Chapter 51; or from coir yarn (ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or single yarn (ex Chapters 50 to 59); or from continuous yarns (ex 51.01, ex 51.02 or ex 59.04) made entirely of fibres of the kind defined in Note 1(*a*) to Chapter 51; or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62
*59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, containing silk or man-made fibres	Manufacture from fibres or yarns (ex 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, containing silk or man-made fibres	Manufacture from fibres or yarns (ex 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, containing silk or man-made 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 and not being impregnated textile thread (ex 40.06)

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*59.11	Other rubberised textile fabrics of this heading, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62 and not being impregnated textile thread (ex 40.06)
59.12	Textile fabrics otherwise impregnated or coated, containing silk or man-made fibres	Manufacture from fibres or yarns (ex 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, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread or cord falling in Chapter 40 would be eligible for Commonwealth preference if imported into the United Kingdom
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; and tubular knitted gas-mantle fabric containing man-made fibres; incandescent gas mantles containing more than 5 per cent. by value of man-made fibres	Manufacture from fibres or yarns (ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from natural fibres, not spun or thrown (ex Chapters 50 to 57), or from materials not falling in Chapters 50 to 62
59.15	Other textile hosepiping and similar tubing, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex 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, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*59.17	Textile fabrics and other textile products of a kind commonly used in machinery or plant, as defined in Note 5(*a*) to Chapter 59, other than woven textile felts of a kind used in paper making machinery, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from coir yarn (ex 57.07); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
59.17	Bolting cloth, containing silk or man-made fibres	Manufacture from materials not falling in 59.17
*59.17	Textile articles other than the products defined in Note 5(*a*) to Chapter 59, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*60.01	Knitted or crocheted fabric, not elastic, nor rubberised, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*60.01	Knitted or crocheted fabric mainly of wool, not elastic, nor rubberised, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from " duty-paid yarns "; or from materials not falling in Chapters 50 to 62
§60.02	Gloves, mittens and mitts, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
60.02	Other gloves, mittens and mitts, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex 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, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§60.04	Under garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
*60.04	Other under garments, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*60.05	Other articles of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
*60.06	Knitted or crocheted fabric, elastic or rubberised, containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread and cord falling in Chapter 40 would be eligible for Commonwealth preference if imported into the United Kingdom
*60.06	Knitted or crocheted fabric mainly of wool, elastic or rubberised containing silk or man-made 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 ex 56.01 or tow ex 56.02); or from "duty-paid yarns"; or from materials not falling in Chapters 50 to 62, provided that any textile-covered thread and cord falling in Chapter 40 would be eligible for Commonwealth preference if imported into the United Kingdom
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, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*60.06	Other articles of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
§61.01	Men's and boys' raincoats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns; or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured in the area is less than 55 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
§61.01	Men's and boys' outer garments, complete and ready for wear, other than raincoats, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area, is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
*61.01	Other men's and boys' outer garments, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
§61.02	Women's, girls' and infants' dresses, skirts and raincoats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns; or (in the case of lining) from fabric wholly of silk; or (except in the case of lining) from fabric (ex 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 55 per cent. of the export price of the finished product; 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, containing more than 5 per cent. by value of silk and/or man-made fibres : jackets, trousers (other than trousers of which the fabric is of a kind falling in 55.08 or 55.09), costumes (consisting of jacket and skirt or jacket and trousers) and overcoats (other than raincoats)	Manufacture from fibres or yarns; or (in the case of lining) from fabric wholly of silk; or (except in the case of linings) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
§61.02	Women's, girls' and infants' embroidered blouses, complete and ready for wear, or complete but in not more than 7 unassembled parts, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns or from materials not falling in Chapters 50 to 62 or

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
		Manufacture from fibres or yarns or unembroidered fabric (ex Chapters 50 to 59) provided that the value of all the unembroidered fabric (excluding any trimmings and accessories) does not exceed 40 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
§61.02	Infants' embroidered outer garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns or (except in the case of lining) from fabric (ex Chapters 50 to 59), provided that the value of any fabric (not being lining, trimmings or accessories) which has not been manufactured from the stage of fibres or yarns in the area is less than 45 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
*61.02	Other women's, girls' and infants' outer garments, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*61.03	Other men's and boys' under garments, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*61.04	Other women's, girls' and infants' under garments, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§61.05	Handkerchiefs, complete and ready for use, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
61.05	Handkerchiefs, embroidered, complete and ready for use, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, yarns, or unembroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
*61.05	Other handkerchiefs, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, yarns or unembroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
*61.06	Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§61.07	Ties, bow ties and cravats, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*61.07	Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, yarns or un-embroidered fabric (ex Chapters 50 to 59), provided that the value of the un-embroidered fabric does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
§61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	†Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
61.09	Brassieres, corsets, corset-belts, corselettes, girdle corsets, hip belts and similar body-supporting under garments, complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from materials not falling in 61.09, provided that the value of any material imported from outside the area or of undetermined origin does not exceed 40 per cent. of the export price of the finished product
*61.09	Products of this heading, not complete and ready for wear, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*61.10	Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns (ex Chapters 50 to 59) or from materials not falling in Chapters 50 to 62
*61.11	Other products of this heading, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
§62.01	Travelling rugs and blankets, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 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, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§62.02	The following products, 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, yarns or unembroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
62.02	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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 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 export price of the finished product; or from materials not falling in Chapters 50 to 62
*62.03	Sacks and bags, of a kind used for the packing of goods, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§*62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods, containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62
§62.05	Other made up textile articles (including dress patterns), containing more than 5 per cent. by value of silk and/or man-made 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 ex 56.01 or tow ex 56.02); or from materials not falling in Chapters 50 to 62

Column 1 *Tariff Heading*	*Column 2* *Description of Goods*	*Column 3* *Qualifying Process*
62.05	Other made-up textile articles, in the piece or in strips, embroidered, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres or yarns or unembroidered fabrics (ex Chapters 50 to 60) provided that the value of the unembroidered fabric does not exceed 50 per cent. of the export price of the finished product; 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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, yarns or unembroidered fabric (ex Chapters 50 to 59), provided that the value of the unembroidered fabric (excluding any trimmings and accessories) does not exceed 50 per cent. of the export price of the finished product; or from materials not falling in Chapters 50 to 62
62.05	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, containing more than 5 per cent. by value of silk and/or man-made fibres	Manufacture from fibres, not spun or thrown; or, by processes which must include hand-painting or hand-stencilling, from canvas without designs (ex 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 export price of the finished product; or from materials not falling in Chapters 50 to 62
87.09	‖Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor	Manufacture from materials not falling in 84.06 or 87.09
96.02	Other brooms and brushes	Manufacture from materials not falling in Chapter 96 or in 44.25 other than broom and brush handles (ex 44.25)
96.03	Prepared knots and tufts for broom or brush making	Manufacture from materials not falling in Chapter 96

‖ In the case of a motor-cycle or other vehicle of this heading fitted with a side-car, the origin of the motor-cycle or other vehicle is to be dealt with under this heading, and the origin of the side-car is to be dealt with under Schedule 1.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

As a result of the establishment of a free trade area between the United Kingdom and the Republic of Ireland, goods of the Republic of Ireland consigned to the United Kingdom from the Republic of Ireland, which are at present subject to import (i.e. protective) duty, will be free of import duty on and after 1st July 1966. These Regulations lay down the conditions which these goods manufactured in the Republic of Ireland must satisfy in order to qualify as goods of that country.