

RESTRICTED

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GENERAL AGREEMENT ON TARIFFS AND TRADE

Original: English

GENERALIZED SYSTEM OF PREFERENCES

Notification by Ireland

With reference to the Decision of the CONTRACTING PARTIES of 25 June 1971, concerning the granting of preferential tariff treatment to imports from developing countries, the delegation of Ireland has notified that the Government of Ireland introduced its scheme of tariff preferences with effect from 1 January 1972.

The appropriate legislative instrument, the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971 is reproduced in the Annex. The effect of this Order is to reduce the customs duty on certain industrial products originating in and consigned from the countries specified therein by 33 1/3 per cent below the full rate.

The Origin of Manufactured Goods (Developing Countries) Regulations, 1972, which sets out the rules of origin to be applied where admission is claimed under the scheme is also annexed.

ANNEX

S.I. No. 349 of 1971

Imposition of Duties (No. 195) (Customs Duties and
Form of Customs Tariff) Order, 1971

The Government, in exercise of the powers conferred on them by section 1 of the Imposition of Duties Act, 1957 (No. 7 of 1957), and section 22 of the Finance Act, 1962 (No. 15 of 1962), hereby order as follows:

1. This Order may be cited as the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971.
2. This Order shall come into operation on the 1st day of January 1972.
3. In this Order "the Principal Order" means the Imposition of Duties (No. 159) (Customs Duties and Form of Customs Tariff) Order, 1966 (S.I. No. 132 of 1966).
4. (1) Notwithstanding paragraph 5(a) of the Principal Order but subject to paragraph 5 of this Order, there shall be charged, levied and paid on the importation of goods which are mentioned in the first column of the Schedule to the Principal Order and are shown to the satisfaction of the Revenue Commissioners to have been produced or manufactured in and consigned from a country or territory specified in the First Schedule to this Order a duty of customs at a rate equal to two thirds of the full rate.

(2) In calculating the reduced rate of duty payable under this paragraph -

(a) in a case where the full rate is expressed as a percentage, any digit to the right of the first digit after a decimal point shall be disregarded, and

(b) in any other case, any digit to the right of the second digit after a decimal point shall be disregarded.

(3) In this paragraph "the full rate" has the meaning assigned to it by the Principal Order.
5. (1) Paragraph 4 of this Order shall not apply to -

(a) goods mentioned in Chapters 1 to 24, 55, 60, 61 and 87 of the Schedule to the Principal Order,

(b) goods mentioned in the Schedule to the Principal Order at a tariff heading number specified in column (2) of the Second Schedule to this Order opposite the mention in column (1) of that Schedule of the general subject matter of that tariff heading number.

(2) The particulars stated in column (1) of the Second Schedule to this Order are inserted solely to facilitate reference to and identification of a tariff heading number specified in column (2) of that Schedule and, accordingly, nothing in the said column (1) shall affect the construction or limit or control the operation of this paragraph or the Principal Order.

FIRST SCHEDULE

Paragraph 4

Afars and Issas (Territory of the)
Afghanistan
Algeria
Angola (including Cabinda)
Argentina
Bahamas
Bahrain
Barbados
Bermuda
Bolivia
Botswana
Brazil
British Honduras
British Indian Ocean Territory (Chagos Archipelago, Des Roches)
British Oceania (Territories under the jurisdiction of the Western Pacific High Commission)¹
Brunei
Burma
Burundi
Cambodia
Cameroon
Cape Verde Islands
Cayman Islands and Dependencies
Central African Republic
Ceylon
Chad
Chile
Colombia
Comoro Archipelago
Congo (People's Republic of the)
Cook Islands
Costa Rica
Cyprus
Dahomey
Dominican Republic
Ecuador
El Salvador
Equatorial Guinea
Ethiopia
Falkland Islands (Malvinas) and Dependencies
French Polynesia
French Southern and Antarctic Territories

¹ Gilbert and Ellice Islands, British Solomon Islands, New Hebrides
Condominium, Canton, Enderbury and Pitcairn Islands

Gabon
Gambia
Ghana
Gibraltar
Guatemala
Guinea
Guyana
Haiti
Honduras
Hong Kong
India
Indonesia
Iran
Iraq
Ivory Coast
Jamaica
Jordan
Kenya
Korea (South)
Kuwait
Laos
Lebanon
Lesotho
Liberia
Libya
Macao
Madagascar
Malawi
Malaysia
Maldives
Mali
Mauritania
Mauritius
Mexico
Morocco
Mozambique
Netherlands Antilles
Nepal
New Caledonia and Dependencies
New Guinea (Australian) and Papua
Ngwane
Nicaragua
Niger
Nigeria
Pacific Islands administered by the United States of America or under United States trusteeship¹

¹The Pacific Islands administered by the United States of America include: Guam, American Samoa including Swain's Island, Midway Islands, Johnston and Sand Islands, Wake Island and the Trust Territory of the Pacific Islands; the Caroline, Mariana and Marshall Islands.

Pakistan

Panama

Paraguay

Papua (see Australian New Guinea)

Persian Gulf States: Abu Dhabi

Dubai

Ras al Khaimah

Fujairah

Ajman

Sharjah

Umm al Quaiwan

Peru

Philippines

Portuguese Guinea

Portuguese Timor

Qatar

Rwanda

St. Helena (including Ascension, Gough Island, and Tristan da Cunha)

Saint-Pierre and Miquelon

Sao Tomé and Principe

Saudi Arabia

Senegal

Seychelles (including Amirantes)

Sierra Leone

Singapore

Somalia

Southern Yemen

Spanish North Africa: Sahara (Rio de Oro)

Saghiet - el-Hamra

Sudan

Surinam

Syria

Territories for which New Zealand is responsible (Niuwe Islands, Tokelau Islands)

Thailand

Togo

Trinidad and Tobago

Tunisia

Turks and Caicos Islands

Uganda

United Arab Republic

United Republic of Tanzania

Upper Volta

Uruguay

Venezuela

Viet-Nam (South)

Virgin Islands of the United States (St. Croix, St. Thomas, St. John, etc.)

Wallis and Futuna Islands
West Indies¹
Yemen
Yugoslavia
Zaire (Republic of)
Zambia

¹ Leeward Islands, Antigua, Montserrat, St. Kitts-Nevis-Anguilla, British Virgin Islands, Windward Islands, Dominica, Grenada, St. Lucia, St. Vincent

SECOND SCHEDULEParagraph 5(1)

(1)

(2)

General subject matter	Tariff heading number
Superphosphates	31.03(B) and 31.05(C)
Egg albumin	35.02(A)
Matches	36.06
Artificial sausage casings	39.01(B), 39.02(B), 39.03(B)(2), 39.04(A), 39.05(A), 39.06(A), 39.07(S) and 48.21(E)
Rubber tyres, tubes and tyre flaps	40.11
Leather	41.02 and 41.03
Woven fabrics of silk, waste silk or noil silk	50.09 and 50.10
Yarn of man-made fibres (continuous)	51.01
Woven fabrics of man-made fibres (continuous)	51.04
Metallized yarns	52.01
Woollen and worsted yarns	53.06 and 53.07
Woven fabric of sheep's or lambs' wool or of fine animal hair	53.11
Yarns of flax or ramie	54.03 and 54.04
Woven fabrics of flax or of ramie	54.05
Yarns of man-made fibres	56.05 and 56.06(A)
Woven fabrics of man-made fibres (discontinuous or waste)	56.07
Flock, engine cleaning waste and rovings containing wool or hair, of jute	57.03
Yarns of jute	57.06
Woven fabrics of jute	57.10
Floor coverings, other than cutpile carpets, containing more than 75 per cent by weight of jute	58.02(B)(1)(a) and 58.02(B)(2)(a)
Woven pile fabrics and chenille fabrics	58.04

General subject-matter	Tariff heading number
Narrow woven fabrics exceeding $4\frac{1}{2}$ ozs. in weight per square yard and con- taining more than 75 per cent by weight of jute	58.05(A)(1), 58.05(D)(1) and 58.05(F)(1)(a)
Felt and articles of felt, of jute	59.02(A)(1), 59.02(B)(1) and 59.02(C)(1)
Twine, cordage, ropes and cables, plaited or not	59.04
Certain coated or treated fabrics	59.07, 59.08, 59.09, 59.11 and 59.12
Elastic fabrics and trimmings con- sisting of textile materials combined with rubber threads	59.13
Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	59.14
Transmission, conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material	59.16
Textile fabrics and textile articles, of a kind commonly used in machinery or plant	59.17
Other made-up textiles - blankets, bed linen, towels, etc., sacks and bags	62.01, 62.02, 62.03, 62.04 and 62.05
Footwear	64.01, 64.02, 64.03 and 64.04
Springs (laminated) and leaves thereof, for vehicles	73.35(A)
Sparkling plugs and parts thereof, of metal	85.08(A) and 85.08(B)(1)
Certain electric filament lamps	85.20(A)(2)(b)
Mattress supports and certain other articles of bedding or similar furnishing	94.04

General subject matter	Tariff heading number
Brooms and brushes	96.01 and 96.02
Parts and accessories of vehicles	40.09(A), 40.10(A), 48.21(K), 68.14(A), 70.09(B)(1), 70.14(A)(2)(b), 70.14(B)(1), 73.25(A), 73.29(A), 73.35(D)(1), 83.01(A)(2), 83.02(A), 84.06(A), 84.08(A), 84.10(A)(2), 84.10(C)(1A), 84.11(A), 84.18(A), 84.21(A), 84.22(A)(1), 84.22(A)(3), 84.59(C)(2), 84.61(B), 84.63(B)(2), 84.64(A), 85.01(A)(1), 85.01(D)(1), 85.02(A), 85.04(B)(1), 85.08(C)(1), 85.09(A), 85.15(B), 85.15(D)(2), 85.18(A), 85.19(A), 85.24(A), 85.26(C), 90.23(A), 90.24(A), 90.27(A), 90.28(A), 90.29(B), 92.11(A1), 94.01(A)(1) and 94.C1(B)(1)

L. S.

GIVEN under the Official Seal of the
Government this 21st day of
December, 1971.

SEÁN Ó LOINSIGH
TAOISEACH

Explanatory Note

(This note is not part of the instrument and does not purport to be a legal interpretation.)

The effect of this Order is to reduce the customs duty on certain industrial products originating in and consigned from the countries specified therein by 33 1/3 per cent below the full rates.

(Prl. 2176)

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S.I. No. 62 of 1972

Origin of Manufactured Goods (Developing Countries)
Regulations, 1972

I, Patrick Lalor, Minister for Industry and Commerce, in exercise of the powers conferred on me by section 4 of the Imports (Miscellaneous Provisions) Act, 1966 (No. 23 of 1966), hereby make the following Regulations:

1. These Regulations may be cited as the Origin of Manufactured Goods (Developing Countries) Regulations, 1972.
2. These Regulations shall come into operation on 1 March 1972.
3. In these Regulations:

"ex-factory value", in relation to goods or products, means:

- (a) in case the goods are sold in the open market for delivery to the buyer at the place of production or manufacture, the price paid for the goods or products, or
- (b) in any other case, the price that, in the opinion of the Revenue Commissioners, the goods or products would fetch if they were so sold;

"originating", in relation to materials, parts, products or substances used in a scheduled country, means materials, parts, products or substances which, if imported into the State, would, by virtue of these Regulations, be treated for the purposes of the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971 (S.I. No. 349 of 1971), as goods manufactured in that country;

"the Principal Order" means the Imposition of Duties (No. 159) (Customs Duties and Form of Customs Tariff) Order, 1966 (S.I. No. 132 of 1966);

"scheduled country" means any country or territory specified in the First Schedule to the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971.

4. In order that on importation goods of a kind to which paragraph 4 of the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971, applies may be treated, for the purposes of that Order, as goods manufactured in a scheduled country, the goods:

- (a) shall be worked or processed in the scheduled country, and
- (b) shall be consigned to the State from the scheduled country.

5. Goods shall be deemed, for the purposes of these Regulations, to have been worked or processed in a scheduled country if, but only if:

- (a) work or a process was carried out on or in relation to the goods wholly in the scheduled country without the use of any materials or parts imported into the country,
- (b) in the case of goods other than goods of a kind mentioned in the Schedule to the Principal Order at any tariff heading number or Chapter number specified in column (1) of the First or Second Schedule to this Order and of a description mentioned in column (2) of the said First or Second Schedule at that tariff heading number or Chapter number, work or a process was carried out on or in relation to the goods wholly in the scheduled country that resulted in the goods becoming classified under a tariff heading number other than any of those under which any materials or parts that are comprised in the goods and were imported into the scheduled country were classified at the time of such importation,
- (c) in the case of goods of a kind mentioned in the Schedule to the Principal Order at any tariff heading number mentioned in column (1) of the First Schedule to this Order and of a description mentioned in column (2) of the said First Schedule at that tariff heading number:
 - (i) work or a process of a kind specified in column (4) of that Schedule at that tariff heading number, or
 - (ii) if no work or process is specified in the said column (4) at that tariff heading number, any work or process (other than, in the case of goods containing materials or parts imported into the scheduled country, any work or process specified in column (3) of the said First Schedule at that tariff heading number),
- (d) in the case of goods of a kind mentioned in the Schedule to the Principal Order at any tariff heading number or Chapter number mentioned in column (1) of the Second Schedule to this Order and of a description mentioned in column (2) of the said Second Schedule at that tariff heading number or Chapter number, work or a process of a kind specified in column (3) of the said Second Schedule at that tariff heading number or Chapter number was carried out on or in relation to the goods in the scheduled country,

- (e) the goods are used articles collected in the scheduled country and fit only for the recovery of raw materials, or
- (f) the goods are waste or scrap resulting from manufacturing operations carried out in the scheduled country.

6. Notwithstanding anything in sub-paragraphs (b) and (e) of paragraph 5 of these Regulations, goods shall not be deemed, by reason only of the carrying out on the goods in a scheduled country of any one or more of the following operations, to have been worked or processed for the purposes of these Regulations in the scheduled country:

- (a) operations intended to ensure the preservation of merchandise in good condition during transit or storage (including ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations),
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up,
- (c) changing of packing, breaking up and assembling of consignments, placing in bottles, flasks, bags, cases, boxes, fixing on cards, boards or similar objects and all other simple packing operations,
- (d) affixing marks, labels, or other distinctive signs to goods or their containers,
- (e) mixing of goods, whether or not of different kinds, where one or more components of the mixture are not treated as goods produced or manufactured in a scheduled country,
- (f) assembly of parts of articles to constitute a complete article, and
- (g) a combination of two or more operations specified in sub-paragraphs (a) to (f) of this paragraph,
- (h) slaughter of animals.

7. In the Schedules to these Regulations:

- (a) references to the value of imported materials or parts shall be construed:
 - (i) in the case of materials or parts whose importation into the scheduled country from which they were exported to the State can be shown to the satisfaction of the Revenue Commissioners, their value at the time of such importation for customs purposes,

- (ii) in the case of other materials or parts, the price at which their first purchase that can be shown to the satisfaction of the Revenue Commissioners to have taken place in the scheduled country in which they were worked or processed was made, and
 - (b) references to the value of the finished product shall be construed as references to the ex-factory value of the product less any taxes imposed on the product in the scheduled country where the working or processing of the product took place and refunded or refundable on exportation from that country.
8. (1) For the purposes of these Regulations, goods shall be deemed to be goods consigned to the State from a scheduled country if, but only if, they are:
- (a) goods which were transported to the State from the scheduled country without passing through the territory of another country;
 - (b) goods whose transport to the State from the scheduled country involved transit through the territory of one or more countries other than the scheduled country, with or without transhipment or temporary storage in such countries; provided that the transit in question was justified for geographical reasons or by considerations related exclusively to transport requirements and that the goods remained under the control of the customs authorities of the country of transit or storage, did not enter into trade or consumption there, and did not there undergo any operation other than unloading and reloading or any operation required to keep them in good condition; or
 - (c) goods which were sent from the scheduled country for exhibition in another country and which were sold after the exhibition for importation into the State, provided that it is shown to the satisfaction of the Revenue Commissioners that:
 - (i) the exporter despatched the goods to the country in which the exhibition was held and exhibited them there,
 - (ii) the exporter sold the goods or transferred them to a consignee in the State,
 - (iii) the goods were despatched to the State during the exhibition or immediately thereafter in the state in which they were sent for exhibition,
 - (iv) the goods were not used from the time they were despatched for exhibition for any other purpose than demonstration at the exhibition, and

(v) the goods remained under the control of the customs authorities of the country in which the exhibition took place while the goods were in the exhibition.

(2) In this paragraph "exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods.

9. (1) For the purposes of these Regulations, materials and parts shall be deemed to have been imported into a scheduled country unless they are shown to the satisfaction of the Revenue Commissioners not to have been so imported.

(2) References in the Schedules to these Regulations to Chapters and references to Chapters of the Schedule to the Principal Order and references in these Regulations to tariff heading numbers are references to tariff heading numbers in the Schedule to the Principal Order.

(3) In the Schedules to these Regulations "ex" in relation to a tariff heading number or Chapter number means that the goods specified in the Schedules to which the tariff heading number or Chapter number, as the case may be, refers form part only of the goods comprised in that tariff heading number or Chapter number, as the case may be.

10. The value of originating materials or parts that are used in a scheduled country in the production or manufacture of any goods imported into the State from that country shall be deemed, for the purposes of these Regulations, to be an amount equal to the price at which their first purchase in that country was made less an amount equal to the value of any materials or parts imported into that country and used in the production or manufacture of the first-mentioned materials or parts, or, if the price aforesaid cannot be shown to the satisfaction of the Revenue Commissioners, such amount as the Revenue Commissioners may determine:

Provided that if any originating materials and parts are employed in the processing in that country of materials or parts that are imported into that country and are used in the production or manufacture in that country of the goods aforesaid, an amount equal to the price at which the first purchase in that country of the materials or parts so employed was made, or, if the price aforesaid cannot be shown to the satisfaction of the Revenue Commissioners, such amount as the Revenue Commissioners may determine, shall be added to the amount as determined aforesaid.

FIRST SCHEDULE

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Tariff heading number (1)	Finished Product (2)	Working or processing of imported materials or parts not amounting to manufacture in a Scheduled Country (3)	Working or processing amounting to manufacture in a Scheduled Country (4)
30.03	Medicaments (including veterinary medicaments)	Manufacture from active ingredients. (Active ingredients means any ingredients which form part of the exported product and in respect of which any therapeutic or prophylactic claim is made by the producer or exporter)	
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes other than goods specified in Note 3 to this Chapter		Manufacture from originating pharmaceutical substances
ex 31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogrammes, but excluding goods described in heading No. 31.03 (B) in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding ten kilogrammes		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
32.12	Glazier's putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	Manufacture from materials falling in 32.09	
ex 32.13	Inks other than printing inks	Manufacture from materials falling in 32.09	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from materials falling in 33.01	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	Manufacture from materials falling in 34.02 or 34.05	

(1)	(2)	(3)	(4)
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	Manufacture from materials falling in 34.01 or 34.05	
ex 36.08	Firelighters	Manufacture from combustible preparations and products	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from materials falling in 37.01	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 38.17	Charges for fire-extinguishers		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 38.19	Metallic naphthenates, including such naphthenates prepared for use by the addition of excipients, diluents or solvents; foundry core binders with a basis of starch or dextrin; deodorants and air fresheners wholly or partly of naphthalene or paradichlorobenzene in solid form other than in flake, powder or granular form		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06, excluding artificial sausage casings	Manufacture from materials falling in chapter 39	
43.03	Articles of furskin	Making up from furskins in plates, crosses and similar forms (ex 43.02)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp

(1)	(2)	(3)	(4)
48.07	Paper and paperboard impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
48.15	Other paper and paperboard cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper and paperboard		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from materials falling in 49.11	
49.10	Calendars of any kind, or paper or paperboard, including calendar blocks	Manufacture from materials falling in 49.11	
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.05 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
50.05	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
50.06	Yarn spun from noil silk, not put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57.

(1)	(2)	(3)	(4)
ex 51.02	Fishing line of man-made fibre materials put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
53.10	Yarn of sheep's or lamb's wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01, 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
53.12	Woven fabrics of coarse animal hair other than horsehair		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01 to 54.02 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57

(1)	(2)	(3)	(4)
53.13	Woven fabrics of horsehair		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01 to 54.02 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01, 50.02 53.01 to 53.04 54.01, 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
57.05	Yarn of true hemp		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01 to 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
57.07	Yarn of other vegetable textile fibres		Manufacture from natural textile fibres or their waste not carded or combed falling within 50.01 to 50.03 53.01 to 53.04 54.01, 54.02 55.01 to 55.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57

(1)	(2)	(3)	(4)
57.09	Woven fabrics of true hemp		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01 to 54.02 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
57.11	Woven fabrics of other vegetable textile fibres		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01, 54.02 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
58.01	Carpets, carpeting and rugs knotted (made up or not)		Manufacture from materials falling in 50.01 to 50.03, 51.01 53.01 to 53.05, 54.01 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
ex 58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not), but excluding floor coverings, other than cutpile carpets, containing more than 75 per cent by weight of jute		Manufacture from materials falling in 50.01 to 50.03, 51.01 53.01 to 53.05, 54.01 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
ex 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, and other than goods exceeding 4 1/2 ounces in weight per square yard and containing more than 75% by weight of jute		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57

(1)	(2)	(3)	(4)
ex 58.06	Woven labels, not embroidered in the piece, in strips or cut to shape or size		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03, 53.01 to 53.05, 54.01 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No. 52.01 and gimped horsehair yarn), braids and ornamental trimmings in the piece, tassel pompons, and the like		Manufacture from natural textile fibres discontinuous man-made fibres or their waste falling within 50.01 to 50.03 53.01 to 53.05 54.01, 55.01 to 55.04 56.01 to 56.03 57.01 to 57.04 or from materials not falling in Chapters 50 to 57
59.01	Wadding and articles of wadding, textile flock and dust and mill nep		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02	Felt and articles of felt, whether or not impregnated or coated, of material other than jute		Manufacture either from natural fibres or from chemical products or textile pulp
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.06	Laces		Manufacture either from natural fibres or from chemical products or textile pulp
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture from yarn or from textile fibres

(1)	(2)	(3)	(4)
65.03	Felt hats and other felt headgear being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	Manufacture from materials falling in 70.04, 70.05	
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked, (for example, edge worked or engraved), whether or not surface ground or polished; multiple walled insulating glass; leaded lights and the like	Manufacture from materials falling in 70.04 to 70.06 inclusive	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from materials falling in 70.04, to 70.07 inclusive	
ex 70.09	Glass mirrors unframed, framed or backed, excluding mirrors suitable for motor vehicles	Manufacture from materials falling in 70.04 to 70.08 inclusive	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision made); hollow mining drill steel	Manufacture from materials falling in 73.07	
73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from materials falling in 73.07 to 73.10, 73.12 or 73.13	

(1)	(2)	(3)	(4)
73.12	Hoop and strip, of iron or steel hot-rolled or cold-rolled	Manufacture from materials falling in 73.07 to 73.09 inclusive or in 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from materials falling in 73.07 to 73.09 inclusive	
ex 73.14	Iron or steel wire, not insulated, uncoated or coated with zinc	Manufacture from materials falling in 73.10	
ex 73.18	Rainwater pipes of iron (other than of cast iron) or steel		Manufacture from materials in 73.06 or 73.07 or in 73.15 in the forms specified in 73.06 and 73.07
ex 74.07	Unalloyed copper tubes and pipes of a wall thickness not exceeding 1/8 inch and an internal diameter not exceeding 2 1/4 inches, excluding tubes and pipes worked otherwise than by bending		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
74.08	Tube and pipe fittings, (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 74.09	Copper cylinders suitable for use in hot water systems in houses, hotels, institutions and other places primarily residential in character and shells for storage water heaters of a kind used in hot water circulation systems		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 74.11	Knitted fabric suitable for the manufacture of pot scourers, of copper wire		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 74.15	Screws having a slotted head and a tapered thread, of copper		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product

(1)	(2)	(3)	(4)
74.19	Other articles of copper		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
75.06	Other articles of nickel		Manufacture in which value of the imported materials does not exceed 50% of the value of the finished product
76.02	Wrought bars, rods, angles, shapes, and sections, of aluminium; aluminium wire of which no cross-sectional dimension exceeds 5 inches		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 millimetres		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium; of which no cross-sectional dimension exceeds 5 inches		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge sections, towers, lattice masts, roofs, roofing, frameworks, door and window frames, balustrades, pillars and columns) of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of aluminium, of a capacity exceeding three hundred litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product

(1)	(2)	(3)	(4)
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for conveyance or packing of goods		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 76.14	Expanded metal, of aluminium, suitable for reinforcing purposes		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 78.05	Tubes and pipes and blanks therefor, of lead		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
ex 78.06	Collapsible tubular containers of lead		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product
80.06	Other articles of tin		Manufacture in which the value of the imported materials does not exceed 50% of the value of the finished product

(1)	(2)	(3)	(4)
82.09	Knives with cutting blades, serrated or not (including pruning knives falling within heading 82.06)	Manufacture from materials falling in 82.10	
ex 84.08	Motors for the cinematographic cameras of heading No. 90.08(4)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.10	Pumps and parts of pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices, but excluding pumps and parts of pumps (other than hydraulic pumps) suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.12	Air conditioning machines, self-contained and comprising a motor-driven fan and elements for changing the temperature and humidity of air: of a kind suitable for air conditioning buildings		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.14	Furnace pans, furnace doors, furnace door frames and furnace bottom grates, of cast iron		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts are originating products
84.17	Machinery plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing, or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 84.18	Electric spindryers for domestic use and drying machines for textiles and textile goods		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrammes or better) including weight-operated counting and checking machines; weighing machine weights of all kinds		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; except windscreen washers suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.22	Lifting, handling, loading or unloading machinery, telphers and conveyers (for example lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23, except portable jacks suitable for motor vehicles and cranes and winches suitable for breakdown motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors) lawn and sports ground rollers		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading 84.29		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
84.26	Dairy machinery (including milking machines)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.28	Articles of galvanized wrought iron or of galvanized steel for use in feeding or watering animals or birds		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.29	Reservoirs, vats, tanks, cisterns, and containers of a capacity exceeding 50 gallons, of stainless steel, aluminium or an alloy containing 10 per cent or more, by weight, of nickel, fitted with mechanical equipment, assembled or substantially assembled		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.30	Reservoirs, vats, tanks, cisterns, and containers, of a capacity exceeding 50 gallons, of stainless steel, aluminium or an alloy containing 10 per cent or more, by weight of nickel, fitted with mechanical equipment, assembled or substantially assembled		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.38	Card clothing (including narrow strips known as card fillets but excluding articles fitted with metal security clips and known as tops)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks, or rollers therefor		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 84.51	Typewriters (including electric typewriters) designed solely for the production of typewritten matter, consisting mainly of correspondence, by direct manual operation of a typewriter keyboard		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.55	Parts and accessories of the typewriters of heading No. 84.51 (A)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.56	Concrete mixing machines, mortar mixing machines and similar machines		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading in the Chapter, but excluding parts suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.61	Taps, cocks, valves, and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves, except tyre valves and other parts suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings but excluding parts suitable for motor vehicles (other than power-take-off units suitable for use on motor vehicles constructed for the carriage of goods or other burthen)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 84.65	Safety guards of iron or steel wire		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 85.01	Electrical goods of the following descriptions: generators, motors, converters, (rotary or static), transformers, rectifiers and rectifying apparatus, inductors, except items suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.02	Electro-magnets, permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads, but excluding items suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
85.03	Primary cells and primary batteries		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.04	Electric accumulators; Lead-acid accumulators and parts thereof which are grids or plates or assemblies of grids or plates		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.06	Electro-mechanical domestic appliances, with self-contained electric motor Vacuum cleaners, appliances for use in the preparation of food (excluding peelers) and floor polishers		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.07	Shavers, with self-contained electric motor		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dYNAMOS, ignition coils, starter motors, sparking plugs and glow plugs); generators (dYNAMOS and alternators) and cut-outs for use in conjunction with such engines but excluding sparking plugs and parts of sparking plugs of metal and other items suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example hair dryers, hair curlers, and curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers, audio-frequency electric amplifiers		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product and provided that (a) at least 50% in value of the materials and parts used are originating products; and (b) all the transistors are originating products
ex 85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras radio navigational aid apparatus, radar apparatus and radio remote control apparatus excluding transmitting sets, receiving sets and combined transmitting and receiving sets, exclusively designed or adapted for fitting to motor vehicles and parts suitable only for such sets		Working processing or assembly in which the value of the imported materials and parts used does not exceed 40% of the value of the finished product, and provided that (a) at least 50% in value of the materials and parts used are originating products; and (b) all the transistors are originating products
ex 85.18	Electrical capacitors, fixed or variable, except items suitable for the ignition systems of motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connexions to or in electrical circuits (for example switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders, and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors printed circuits; switchboards (other than telephone switchboards) and control panels: excluding items suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps; electrically ignited photographic flash bulbs; excluding filament lamps for current of a voltage not less than 100 volts or not more than 250 volts, consuming not more than 1,500 watts; but including carbon filament lamps, cylindrical lamps and candle lamps		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.22	Articles fitted with neon tubes		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.23	Electric wire or cable insulated with rubber or artificial plastic material, the following: Wire or cable of which no core contains more than 7 strands. Wire or cable of which no core contains less than 8 strands, being of the kind to which the term "flexible" is commonly applied		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 85.26	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, or items suitable for motor vehicles		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 96.01	Ophthalmic lenses, corrective, other than contact lenses, being lenses of which the greatest diameter does not exceed 48 millimetres, unmounted		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 90.02	Mounted lenses of a kind suitable for the photographic apparatus of heading No. 90.07(A), 90.08(A) or 90.09(A)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 90.03	Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, and the like, wholly of or containing (otherwise than as a minor constituent), artificial plastic material		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 90.04	Spectacles, pince-nez, lorgnettes and the like, corrective, protective, or other		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 90.07	Photographic cameras, not designed solely for medical or surgical purposes, for roll film not exceeding 3 inches in width or for other film not exceeding 35 millimetres in width, excluding cameras for recording on microfilm		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts are originating products
ex 90.08	Cinematographic cameras for film of a width of 16 millimetres or less and capable of being loaded with not more than 50 feet of such film		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts are originating products
ex 90.09	Photographic enlargers designed to accommodate a negative not exceeding 7 1/2 square inches in superficial area		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 90.18	Surgical walking frames of iron, steel or aluminium		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
ex 90.19	Dentures, whole or part; metal bases (or plates) for dentures and surgical bed cradles of iron steel or aluminium		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
90.26	Gas, liquid and electricity supply or production meters, calibrating meters therefor		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product and provided that at least 50% in value of the materials and parts are originating products
ex 90.29	Parts of the electricity meters of heading No. 90.26(B)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 91.01	Pocket-watches, wrist watches and other watches, other than stop-watches		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.04	Other clocks		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts are origination products

(1)	(2)	(3)	(4)
91.07	Watch movements assembled suitable for articles capable of indicating the time of day		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.08	Clock movements assembled suitable for articles capable of indicating the time of day		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts are originating products
91.09	Watch cases and parts of watch cases		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
91.11	Other clock and watch parts		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.01	Pianos (including automatic pianos, whether or not with keyboards), harpsichords and other keyboard stringed instruments, harps but not including aeolian harps		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.02	Other string musical instruments		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.03	Pipe and reed organs, including harmoniums and the like		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product

(1)	(2)	(3)	(4)
92.04	Accordions, concertinas and similar musical instruments, mouth organs		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.05	Other wind musical instruments		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.06	Percussion musical instruments (for example drums, xylophones, cymbals, castanets)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example pianos, organs, accordions)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 92.08	Musical instruments not falling within any other heading of this Chapter (for example fairground organs, mechanical street organs, musical boxes, musical saws)		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 92.09	Musical instrument strings, other than catgut strings not bound with wire		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 92.10	Parts and accessories of musical instruments (other than strings) including perforated music rolls and mechanisms for musical boxes		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 92.11	Gramophones and record players		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts used are originating products; and (b) all the transistors are originating products

(1)	(2)	(3)	(4)
ex 92.12	Gramophone records		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 92.13	Parts and accessories of gramophones and record players		Working processing or assembly in which the value of the imported materials and parts does not exceed 40% of the value of the finished product
ex 93.04	Sporting guns (including sporting rifles)		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
ex 93.06	Parts of sporting guns (including sporting rifles)		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
ex 93.07	Filled shot cartridges of a kind for use in shotguns		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links and press-fasteners including snap-fasteners and press-studs, blanks and parts of such articles		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
ex 98.08	Typewriter and similar ribbons whether or not on spools		Working processing or assembly in which the value of the imported materials and parts does not exceed 50% of the value of the finished product
ex 98.15	Portable vacuum flasks for containing food or drink	Manufacture from materials of 70.12	

SECOND SCHEDULE

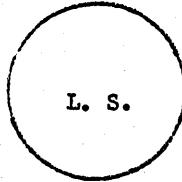
Tariff heading number or Chapter number	Finished product	Working or processing amounting to manufacture in a Scheduled Country
(1)	(2)	(3)
ex 40.07	Vulcanized rubber thread and cord, textile covered	Manufacture from rubber thread or cord
ex 71.05	Silver, including silver gilt and platinum-plated silver, semi-manufactured, other than for use for scientific purposes	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured, other than for use for scientific purposes	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured, other than for use for scientific purposes	Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal
Chapter 84	Boilers, machinery and mechanical appliances; and parts thereof	Incorporation of imported materials and parts falling within the same tariff heading as the exported product provided that
Chapter 85	Electrical machinery and equipment; and parts thereof	
Chapters 90-92	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches, musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; and parts thereof	<ul style="list-style-type: none"> (a) the value of such materials and parts does not exceed 5 per cent of the value of the exported product, and (b) the value of the imported materials and parts which do not fall within the same tariff heading as the exported product does not exceed the proportion specified in respect of the relevant exported product in Column 4 of the First Schedule, and any other conditions specified in that Schedule are fulfilled
ex 95.01	Rosaries and assemblies of beads for rosaries, of tortoise-shell	Manufacture from worked tortoise-shell

(1)	(2)	(3)
ex 95.02	Rosaries and assemblies of beads for rosaries, of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Rosaries and assemblies of beads for rosaries, of ivory	Manufacture from worked ivory
ex 95.04	Rosaries and assemblies of beads for rosaries, of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Rosaries and assemblies of beads for rosaries, of horn, coral (natural or agglomerated) or other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Rosaries and assemblies of beads for rosaries, of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Rosaries and assemblies of beads for rosaries, of worked jet (and mineral substitutes for jet), amber meerschaum, agglomerated amber and meerschaum	Manufacture from worked jet (and mineral substitutes for jet) amber, meerschaum, agglomerated amber and agglomerated meerschaum

Given under my Official Seal, this

25th day of February, 1972.

PATRICK J. LALOR
Minister for Industry and Commerce



Explanatory Note

(This note is not part of the instrument and does not purport to be a legal interpretation.)

The effect of these regulations is to prescribe the origin conditions which manufactured goods imported from certain developing countries must satisfy in order to qualify for admission to Ireland at the reduced rates of duty provided for in the Imposition of Duties (No. 195) (Customs Duties and Form of Customs Tariff) Order, 1971.

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