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| 1 | | | Product-Specific-Rules for Agri-food | |
| 2 | | | | |
| 3 | Working or processing | , carried out on non-originating materia | | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 5 | Chapter 1 | Live animals | All the animals of Chapter 1 are wholly obtained | |
| 6 | Chapter 2 | Meat and edible meat offal | Manufacture in which the materia | als of Chapters 1 and 2 are wholly obtained |
| 7 | Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the mate | rials of Chapter 3 used are wholly obtained |
| 8 | ex Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; | Manufacture in which all the materials of Chapter 4 used are wholly obtained | |
| 9 | 0402.29 | Milk cream (CHECK DESCRIPTION) | | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 10 | 0402.99 | Condensed milk (CHECK DESCRIPTION) | • 0402 99: - "Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar (*) used does not exceed 20% of the weight of the final product". | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 11 | ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture from materials of any heading | |
| 12 | ex 0511 91 | Inedible fish eggs and roes | All the eggs and | roes are wholly obtained |
| 13 | Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained | |
| 14 | Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained | |
| 15 | ex Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which all materi | als of Chapter 8 used are wholly obtained |

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| 3 | | , carried out on non-originating materia | - | b b |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 16 | 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter | Manufacture in which: | Manufacture in which: - all the materials of Chapter 8 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used |
| 17 | ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture from materials of any heading | Manufacture from materials of any heading except that of the product |
| 18 | 0901.11; 0901.12 and 0903 | Coffee, not roasted: not decaffeinated and decaffeinated; Mate | Manufacture from materials of any heading except that of the product | |
| 19 | 0901.21; 0901.22 (and 0902) | Coffee roasted: not decaffeinated and decaffeinated; (Tea) | Manufacture in which the weight of materials of Chapter 9 used does not exceed [60]% of the weight of the product (package proposal) | Manufacture from materials of any heading except that of the product |
| 20 | 0904 to 0910 | | Manufacture from | n materials of any heading |
| 21 | Chapter 10 | Cereals | Manufacture in which all the mate | rials of Chapter 10 used are wholly obtained |
| 22 | Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | ; Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained | |
| 23 | Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used are wholly obtained | |

Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the

product

Lac; natural gums, resins, gum-resins

and oleoresins (for example, balsams)

24 1301

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| 3 | Working or processing | , carried out on non-originating materia | ls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 25 | 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading | |
| 26 | Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the mate | rials of Chapter 14 used are wholly obtained |
| 27 | ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any subheading, except that of the product | Manufacture in which: - all the materials of Chapter 15 used are wholly obtained, and - all the materials of Chapters 2 and 12 used are originating |
| 28 | 1501- 1506 | Animal fats and oils | Manufacture from materials o | f any heading except that of the product |
| 29 | 1507 to 1515 | Vegetable oils and their fractions | Manufacture from materials of any subheading, except that of the product | Manufacture in which all the vegetable materials used are wholly obtained |
| 30 | 1509 to 1510 | Olive oil | Manufacture in which all the vegetable materials used are wholly obtained | |
| 31 | 1516 and 1517 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidinised, whether or not refined, but not further prepared; Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture from materials of any heading, except that of the product. | Manufacture in which all the vegetable and animal materials used are wholly obtained |

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| 3 | Working or processing | , carried out on non-originating materia | ls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 32 | | Glycerol, crude; glycerol waters and glycerol lyes | Manufacture from materials of any heading except that of the product | Manufacture in which all the vegetable and animal materials used are wholly obtained |
| 33 | | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 derived from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 derived from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained | |
| 34 | ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of | f any heading except that of the product |
| 35 | ex 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose | Manufacture from materials of any heading including other materials of heading 1702 | |
| 36 | ex 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Other | Manufacture from materials of any chapter, except that of the product and chapter 11 and 23 | |
| 37 | | Molasses resulting from the extraction or refining of sugar | Manufacture in which all the materials of Chapter 17 used are wholly obtained | |
| 38 | (Ex) 1704 | Sugar confectionery, not containing cocoa | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapter 4 used are wholly obtained; and - weight of sugar (*) used does not exceed 40% of the weight of the final product | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |

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| 3 | Working or processing | , carried out on non-originating materia | lls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 39 | Ex 1704 | White chocolate | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapter 4 used are wholly obtained; and - weight of sugar (*) used does not exceed 40% of the weight of the final product | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the total combined weight of materials of Chapters 17 and 18 does not exceed 60% of the weight of the final product |
| 40 | 1801 | Cocoa beans; whole or broken, raw or roasted | Manufacture from materials of | any heading, except that of the product |
| 41 | 1802 | Cocoa; shells, husk, skins and other cocoa wate | Manufacture from materials of any heading, except that of the product. | Manufacture from materials of any heading, except that of the product and 1801. |
| 42 | 1803 to 1805 | Cocoa; paste; whether or not defatted; butter, fat and oil; powder, not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product. | Manufacture in which the weight of the materials of Chapter 18 used does not exceed 60% of the weight of the final product. |
| 43 | 1806 | Chocolate and other food preparations containing cocoa | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapter 4 used are wholly obtained; and - weight of sugar (*) used does not exceed 40% of the weight of the final product. | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the total combined weight of materials of Chapters 17 and 18 does not exceed 60% of the weight of the final product |
| 44 | Chapter 19 | Preparations of cereals, flour, starch or milk, pastrycooks products | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are wholly obtained, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4, 16 and headings 1006 and 1101 to 1108 used are wholly obtained |
| 45 | 1901 and (ex)1905 | | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are wholly obtained, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - weight of sugar (*) used does not exceed 30% of the weight of the final product | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4, 16 and headings 1006 and 1101 to 1108 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |

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| 3 | Working or processing | , carried out on non-originating materia | als, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 46 | 1904 | | | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4, 16 and headings 1006 and 1101 to 1108 used are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 47 | 1905.32 | Waffles and Wafers | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are wholly obtained, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - weight of sugar (*) used does not exceed 30% of the weight of the final product | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the total combined weight of materials of Chapters 17 and 18 does not exceed 60% of the weight of the final product |
| 48 | ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants | Manufacture from materials of any heading, except that of the product | Manufacture from materials of any heading, except that of the product, in which: - the cashew nuts; peanuts; melons; lemons; papaya; mangoes; peaches; apples; pears; oranges; tangerines; grapefruits; strawberries; berries; passion-fruits; guavas; and the materials of chapter 7 are wholly obtained. |
| 49 | 2002 and 2003 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid | Manufacture in which all the mate | rials of Chapter 7 used are wholly obtained |

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| 3 | Working or processing | , carried out on non-originating materia | ls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 50 | 2006 to 2009 | | Manufacture from materials of any heading, except that of the product, in which the weight of sugar (*) used does not exceed 40% of the weight of the final product" | Manufacture from materials of any heading, except that of the product, in which: - the cashew nuts; peanuts; melons; lemons; papaya; mangoes; peaches; apples; pears; oranges; tangerines; grapefruits; strawberries; berries; passion-fruits; guavas; and the materials of chapter 7 are wholly obtained; and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 51 | | Miscellaneous edible preparations; except for: | | the product, in which all the materials of Chapter 4 used are wholly obtained |
| 52 | (ex)2101 and 2106 | | | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 4 used are wholly obtained and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 53 | ov 2101 | coffee and preparations with a basis of these products or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, | - all the materials of Chapter 4 used are wholly obtained; and | Manufacture from materials of any heading, except that of the product, in which: - all the materials of heading 0901 used does not exceed 50% of the ex-works price of the product |

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| 3 | Working or processing | , carried out on non-originating materia | ls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 54 | 2103.10 | Soya sauce | | heading, except that of the product, in which: and subheading 1208.10 used are originating |
| 55 | 2103.20 | Tomato ketchup and other tomato sauces | | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 4 used are wholly obtained and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 56 | 2105 | Ice creams (check description) | | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 4 used are wholly obtained and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 57 | ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture from materials of | any heading, except that of the product |
| 58 | 2202 | aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapter 4 used are wholly obtained; and - weight of sugar (*) used does not exceed 20% of the weight of the final product | Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapter 4 and subheadings 1201.90 and 1208.10 used are wholly obtained, and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. |
| 59 | 2204, 2205 and 2209 | Wine, vermouth, vinegar | | t that of the product and headings 2207 and 2208, in which: ved from grapes used are wholly obtained |

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| 3 | Working or processing | , carried out on non-originating materia | als, which confers originating status | | |
| 4 | HS code | Description | EU proposal | Mercosur proposal | |
| 60 | 2207 | Undenatured and denatured ethyl alcohol of any alcoholic strength; spirits, liqueurs and other spirituous beverages | | Manufacture from materials of any heading, except headings 2207 or 2208, in which: - all the grapes, cane, maize (corn) or materials derived from these materials used are wholly obtained | |
| 61 | 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture from materials of any heading, except headings 2207 or 2208, in which: - all the grapes or materials derived from grapes used are wholly obtained | | |
| 62 | | Residues and waste from the food industries; prepared animal fodder; | Manufacture from materials of any chapter, except that of the product | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are originating; and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product | |
| 63 | 2302 and ex2303 | | | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are originating; and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product | |
| 64 | | Preparations of a kind used in animal feeding | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, and 4 used are originating, and - the weight of the materials of Chapter 10 and 11 used does not exceed 20% of the weight of the final product, and - weight of sugar (*) used does not exceed 20% of the weight of the final product | Manufacture from materials of any Chapter, except that of the product, in which: - all the materials of Chapters 2, 3, 4 and 16 used are originating; - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the weight of materials of headings 1701 and 1703 used does not exceed 20% of the total weight of originating and non-originating materials of 1701 and 1703 used. | |
| 65 | ex Chapter 24 | Tobacco and manufactured tobacco substitutes | | anufactured tobacco and tobacco refuse of heading 2401 used does weight of the final product | |
| 66 | 2401 | Unmanufactured tobacco; tobacco refuse | Manufacture in which all the mater | rials of Chapter 24 used are wholly obtained | |

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| 3 | Working or processing | , carried out on non-originating materia | ls, which confers originating status | |
| 4 | HS code | Description | EU proposal | Mercosur proposal |
| 67 | 2402.2 | Cigarettes containing tobacco | Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 19, and in which at least 10% by weight of all materials of heading 2401 used is wholly obtained. | (Rule of the chapter) |
| 68 | 2403 | Tobacco products | Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 19, and in which at least 10% by weight of all materials of heading 2401 used is wholly obtained. | (Rule of the chapter) |
| 69 | | | | |
| 70 | (ħ)cases where the con | tent of non originating sugar in a given | product is subject to limitations, the weight of sugars of head | lings 1701 (sucrose) and 1702 (e.g. fructose, glucose, lactose, |
| 71 | maltoșe, isoglucoșe or i | nvert sugar) used in the manufacture of | the final product and used in the manufacture of the non-or | riginating products incorporated in the final product is taken into |
| 72 | EUS proposili of suga | n the FU explained that it is under scru munit content of sugar refers to the cont | tiny of the scope of basic sugars to be considered. Moreover, tent of sucrose, fructose, glucose, flactose and maltosel, pure | riginating products incorporated in the final product is taken into the EU side also undertook to provide with examples and further or any of their isomorphs, that either are added as such to any |
| 73 | material products (inch | 1dinadetwoonstewnslawsherizes 0809rt | or reducement and the predoct and further added to any materia | al/product (including between itself) It does not refer to those |
| 74 | sugarsgalusaerofeurto | 100 Fis) that for 1702 that the reserviced ro | o upositiangin ito natsı 24061.000 onfaz aretain o productilike boolk | fruitanitaniuveresianch202molt, etc. |
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| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product | = |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite | = |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm | = |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm | = |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined | = |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used | = |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | = |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate | = |
| ex 2525 | Mica powder | Grinding of mica or mica waste | = |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours | = |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | = |

Working or processing, carried out on non-originating materials, which confers originating status

| HS code | Description | EU proposal | Mercosur proposal |
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| ex Chapter 27 | | Manufacture from materials of any heading, except that of the product | = |
| ex 2707 | aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more | Operations of refining and/or one or more specific process(es) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials | = |
| 2710 | preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained | Operations of refining and/or one or more specific process(es) ([2]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| 2711 | | Operations of refining and/or one or more specific process(es) ([3]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
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| 27 | 12 Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) ([4]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) ([5]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| 27 | 14 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) ([6]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |
| 27 | 15 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) ([7]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product | |

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| | compounds of precious metals, of rare- earth metals, of radioactive elements or of isotopes; except for: | | that of the product OR Manufacture in which the value fo all the materials used does not exceed 40% of the ex-work price of the product, provided they are obtained by means of a productive process (chemical reaction*) that implies a molecular modification resulting from a substantial transformation and that creates a new chemical identity |
| 28.02 28.03 28.07 28.08 28.10 28.13 28.16 28.17 28.22 28.23 28.47 28.48 28.50 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
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| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | that of the product OR Manufacture in which the value fo all the materials used does not exceed 40% of the ex-work price of the product, provided they are obtained by means of a productive process (chemical reaction*) that implies a molecular modification resulting from a substantial transformation and that creates a new chemical identity |
| 2905.43 | Mannitol | Manufacture from materials of any heading, except that of the product and except materials of heading 3824 | = |
| 2905.44 | D-glucitol (sorbitol) | Manufacture from materials of any heading, except that of the product and except materials of heading 3824 | = |

| HS code | Description | EU proposal | Mercosur proposal |
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| 29.11 29.13 29.19 29.27 29.28 29.31 29.35 29.40 29.42 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |
| 2905.45 | Glicerol | Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub- heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
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| Chapter 30 | Pharmaceutical products | Manufacture from materials of any sub heading, OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-work price of the product |
| 3004 | Medicaments (not goods of heading no. 3002, 3005 or 3006) | | |
| ex Chapter 31 | Fertilizers; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|--|
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3206 | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined | = | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------------------------|-------------|---|-------------------|
| 32.03 32.05 32.09 - 32.11 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|---------------------|
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture from materials of any sub heading, except that | |
| 3301 90 | of essential oils; Extracted oleoresins others | Manufacture from materials of any sub-heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Rule of the Chapter |
| | with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Rule of the Chapter |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|---|---|
| 3303 | Perfumes and toilet water | Manufacture from materials of any heading | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product. |
| 3304 to 3307 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments); Preparations for use on the hair; Preparations for oral or dental hygiene; yarn used to clean between the teeth, in individual retail packages; Pre- shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations; prepared room deodorizers | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all materials used does not exceed 50% of the ex-works price of the product. |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|--|--|
| ex Chapter 34 | preparations, artificial waxes, prepared | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made(1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent for toilet use (including medicated products); Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | (Rule of the Chapter) | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|----------------------------------|-------------|---|-------------------|
| 34.03 34.04 34.06 34.07 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------------|--|--|---------------------|
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made(1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |
| 3501 | Casein, caseinates and other casein derivatives; casein glues | Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Rule of the Chapter |
| 3502 11 to 3502 20 | Egg and milk albumin | Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Rule of the Chapter |
| 3505 | Dextrina | Manufacture from material of any heading except that of the products in which the value for all the materials used does not exceed 50% of the exworks price of the product | Rule of the Chapter |

| HS code | Description | EU proposal | Mercosur proposal |
|-------------------------|-------------|---|-------------------|
| 35.03 35.04 35.07 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--------------------------|--|--|
| Chapter 36 | combustible preparations | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|-------------|---|-------------------|
| 36.01 - 36.05 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|-------------|--|--|
| ex Chapter 37 | | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|-------------|---|-------------------|
| 37.03 - 37.06 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|---|--|
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any sub heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products |
| 3809 10 | Finishing agent | Manufacture from materials of any heading, except that of the product, and of materials of heading 1108 | (Rule of the Chapter) |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: | Manufacture from materials of any heading, including other materials of heading 3823 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
|---|---|---|-----------------------|
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | (Rule of the Chapter) |
| 3824.60 | Sorbitol other than that of subheading 2905 44 | Manufacture from materials of any heading, except that of the product and except materials of sub-heading 2905 44. | (Rule of the Chapter) |
| Ex 3824 90 and 3826 00 | Biodiesel | Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro- treatment | = |
| 38.02 38.04 38.07 - 38.17 38.19 38.20 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|-------------|--|---|
| Ex Chapter 39 | | OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification | that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|--|--|---|---|
| 39.01 - 39.06 39.11 39.12 39.14 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which - a chemical reaction, - a mixture - a blend - purification - a change in particle size - standard materials - isomer separation or - a biotechnological process is made (1) [Introductory Notes] OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | |
| 3901 to 3906 | Polymers of ethylene, of propylene or of other olefins, of styrene and of vinyl chloride or of other halogenated olefins, in primary forms; Polymers of vinyl acetate or of other vinyl esters; other vinyl polymers; acrylic polymers; in primary forms (Check description) | (rule of the Chapter) | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3907 to 3908 | | Manufacture from materials of any heading, except that of the product. OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|--|
| 3909 to 3915 | Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products n.e.s.; cellulose and its chemical derivatives n.e.s; natural and modified polymers; Ion- exchangers; Waste, parings and scrap, of plastics; in primary forms. (check description) | (Rule of the chapter) | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 3916 to 3926 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | (Rule of the Chapter) |
| 3923.30 | Carboys, bottles, flasks and similar articles | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | Manufacture in which the value of all materials used does not exceed 40% of the exwork price of the product. |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------------------------|---|---|---|
| 4002.19, 4002.20 and 4002.59 | Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR), except latex; Butadiene rubber (BR); and Acrylonitrile-butadiene rubber (NBR), except latex | (Rule of the Chapter) | Manufacture: -from materials of any heading, except that of the product, and - in which the value of all materials used does not exceed 50% of the ex-works price |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | (Rule of the Chapter) | Manufacture: -from materials of any heading, except that of the product, and - in which the value of all materials used does not exceed 50% of the ex-works price |
| | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | (Rule of the Chapter) |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product | = |

| HS code | Description | EU proposal | Mercosur proposal |
|------------------|--|--|-------------------|
| 4101 to 4103 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41 | | = |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned or pre-tanned hides and skins of sub- headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91 OR Manufacture from materials of any heading, except that of the product | = |
| 4107, 4112, 4113 | | Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place | = |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|---|---|
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product | = |
| Chapter 43 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | = |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | = | Manufacture from materials of any heading, except that of the product |
| Chapter 45 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | = |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product | = |
| Chapter 47 | | Manufacture from materials of any heading, except that of the product | = |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture from materials of any heading, except that of the product | Manufacture from materials of any chapter, except that of the product and chapter 47. |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|--|---|
| 4810 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or print | (rule of the chapter) | Manufacture from materials of any heading, except that of the product, and of headings 4802, 4804, 4805 and chapter 47. |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 | Manufacture from materials of any heading, except that of the product, headings 4802, 4804, 4805 and chapter 47. |
| 4812 to 4813 | Filter blocks, slabs and plates, of paper pulp Cigarette paper, whether or not cut to size or in the form of booklets or tubes | (rule of the chapter) | Manufacture from materials of any chapter, except that of the product |
| 4814 to 4815 | Wallpaper and similar wallcoverings; window transparencies of paper Floor coverings on a base of paper or of paperboard, whether or not cut to size | (rule of the chapter) | Manufacture from materials of any heading, except that of the product and headings 4802, 4804, 4805 and 4810 |
| 481 | 16 Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 | Manufacture from materials of any heading, except that of the product and headings 4802, 4804, 4805 and 4810 |
| 481 | 17 Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture from materials of any heading, except that of the product and headings 4802, 4804, 4805 and 4810 |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|---|--|--|
| ex 4818 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towel, except for: | (Rule of the Chapter) | Manufacture from materials of any heading, except that of the product and heading 4803 |
| 4818.10 | Toilet paper | Manufacture from paper-making materials of Chapter 47 | Manufacture from materials of any heading, except that of the product and heading 4803 |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture from materials of any heading, except that of the product and headings 4804, 4805, 4806 and 4810 |
| 4819.60 | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | (Rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 4804, 4805, 4806 and 4810 |
| ex 4820 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, blinders (loose-leaf or other), folders, file covers, manifold businee forms | (Rule of the Chapter) | Manufacture from materials of any heading, except that of the product and heading 4802 |
| Ex 4820.10 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture from materials of any heading, except that of the product and heading 4802 |
| 4821 | Paper or paperboard labels of all kinds, whether or not printed | (rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 4802 and 4810 |
| 4822 | Bobbins, spools, cops ans similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened) | (rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 4804 and 4805 |

| HS code | Description | EU proposal | Mercosur proposal |
|-----------------|---|---|--|
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 | Manufacture from materials of any heading, except that of the product and headings 4802, 4804, 4805, 4806 and 4810 |
| ex 4823 | Other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | (Rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 4802, 4804, 4805, 4806 and 4810 |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product | = |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product | = |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | Manufacture from materials of any heading except that of the product |
| 5004 to ex 5006 | | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|---|---|
| 5007 | | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)- | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |
| ex Chapter 51 | | Manufacture from materials of any heading, except that of the product | = |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---------------------------|---|---|
| 5111 to 5113 | | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product | = |
| 5204 to 5207 | Yarn and thread of cotton | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|--|---|
| 5208 to 5212 | Woven fabrics of cotton: | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |
| - | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | = |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|---|--|
| | | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with weaving |
| 5401 to 5406 | Yarn, monofilament and thread of man- made filaments | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|-----------------|---|--|---|
| 5407 and 5408 | Woven fabrics of man-made filament yarn | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Twisting or any mechanical operation combined with weaving or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with weaving |
| Ex 5501 to 5507 | Man-made staple fibres | Extrusion of man-made fibres | Manufacture from chemical materials or textile pulp |
| 5503 20 | Of polyesters | See above | Manufacture from chemical materials or textile pulp except those from headings 3907 to 3912 |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|--|--|
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with weaving |
| | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|---|---|---|
| | | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Flocking combined with dyeing or printing or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made fibres combined with spinning |
| | Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt | Extrusion of man-made fibres combined with fabric formation, However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product or Non-woven fabric formation alone in the case of felt made from natural fibres | Extrusion of man-made fibres combined with fabric formation, or Non-woven fabric formation alone in the case of other felt made from natural fibres |
| 5602 | - Other | Extrusion of man-made fibres combined with fabric formation, or Non-woven fabric formation alone in the case of other felt made from natural fibres | Extrusion of man-made fibres combined with fabric formation or Non-woven fabric formation alone in the case of felt made from natural fibres |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|---|---|--|
| 5603 | Nonwovens whether or not impregnated, coated, covered or laminated | | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |
| | coated, covered or laminated of man made filaments | Manufacture from - directionally or randomly oriented filaments or - substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |
| | coated, covered or laminated, other than of man made filaments | Manufacture from -directionally or randomly oriented staple fibres and/or - chopped yarns, of natural or man-made origin, followed in both cases by bonding into a nonwoven | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |
| | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered | Manufacture from rubber thread or cord, not textile covered |
| 5604 | | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|--|---|--|
| 5605 | metal in the form of thread, strip or | Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |
| | heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |
| 5607 to 5609 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics; Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials; Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included | | Spinning of natural fibres or Extrusion of man-made fibres combined with spinning |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|---|--|
| Chapter 57 | Carpets and other textile floor coverings: | | |
| | | Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing | Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | Spinning of natural and/or man-made staple fibres combined with weaving or tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with weaving or Weaving combined with printing or Weaving combined with printing or | Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|--|
| 5 | 5805 Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving |
| 5 | motifs | Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving |
| 5901 | amylaceous substances, of a kind used for the outer covers of books or the like; | Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90% by weight of textile materials | Weaving | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5 | - Other | Extrusion of man-made fibres combined with weaving | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|--|
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5905 | Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5905 | - Other | Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|--|
| 5906 | Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting or crocheting combined with rubberising or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| | Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials | Extrusion of man-made fibres combined with weaving | Extrusion of man-made fibres combined with weaving |
| 5906 | - Other | Weaving, knitting or non-woven process combined with dyeing or with coating rubberising or Yarn dyeing combined with weaving knitting or non-woven process or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|---|---|--|
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering or Flocking combined with dyeing or with printing or Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated | | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |
| 59 | | Manufacture from materials of any heading, except that of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|---|--|--|
| 5909 to 5911 | Textile articles of a kind suitable for industrial use | Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with | Spinning of natural and/or man-made staple fibres combined with fabric formation or Extrusion of man-made filament yarn combined with fabric formation |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|--|---|
| Chapter 60 | Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting |
| | Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting or crocheting combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with knitting/crocheting and cutting and sewing or Extrusion of man-made filament yarn combined with knitting/crocheting and cutting and sewing |
| Chapter 61 | - Other | Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation | Spinning of natural and/or man-made staple fibres combined with Knitting and making-up in one operation or Extrusion of man-made filament yarn combined with Knitting and making-up in one operation |
| Ex 6109.10 | T-shirts, singlets and other vests; of cotton, knitted or crocheted | | PENDING |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|---|
| Ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| Ex 6203.42 | Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted) | Chapter rule | PENDING |
| 6204.62 | Skirts and divided skirts; women's or girls', of cotton (not knitted or crocheted) and Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted) | Chapter rule | PENDING |
| | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |

| HS code | Description | EU proposal | Mercosur proposal |
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| ex 6212 | suspenders, garters and similar articles and parts thereof, knitted or crocheted | Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6213 and 6214 | - Embroidered | Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product () or Making-up including cutting of fabric preceded by Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6213 and 6214 | - Other | Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|---|
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered | Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product () or Making-up including cutting of fabric preceded by Printing (as standalone operation) | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6217 | | Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making- up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6217 | | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6217 | - Other | Weaving combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------|--|---|---|
| | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens | Non-woven Fabric formation combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6301 to 6304 | - Other: Embroidered | Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6301 to 6304 | Other | Weaving or knitting/crocheting combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric | Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric |

| HS code | Description | EU proposal | Mercosur proposal |
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| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens | Non-woven Fabric formation, combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6306 | - Other | Weaving combined with making-up including cutting of fabric | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Spinning of natural and/or man-made staple fibres combined with fabric formation and cutting and sewing or Extrusion of man-made filament yarn combined with fabric formation and cutting and sewing |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non- originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set | Each item in the set must satisfy the rule which |

| HS code | Description | EU proposal | Mercosur proposal |
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| Ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406, provided that the total value of the non originating materials does not exceed 50% of the value of final product | Manufacture from materials of any heading except from subheading 640610 provided that the total value of the non originating materials does not exceed 40% of the value of final product |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product | = |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that of the product | = |
| Chapter 66 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | = |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | = |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product | = |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | (Rule of the Chapter) |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
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| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | (Rule of the Chapter) |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product | = |
| 6909.12 and 6909.19 | | | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: | (Rules Bellow) | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |
| 7006 | - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([97]) | Manufacture from non-coated glass-plate substrate of heading 7006 | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |
| 7006 | - Other | Manufacture from materials of heading 7001 | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | (rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |
| 7008 | Multiple-walled insulating units of glass | (rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | (rule of the Chapter) | Manufacture from materials of any heading, except that of the product and headings 7003, 7004 and 7005. |

| HS code | Description | EU proposal | Mercosur proposal |
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| 7010 | ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; | | (Rule of the Chapter) |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product | (Rule of the Chapter) |
| ex Chapter 71 | | Manufacture from materials of any heading, except that of the product | = |
| ex 7101 | 1 ,0 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | = |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones | = |
| 7106, 7108 and 7110 | - Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 OR Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 OR Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals | = |
| 7106, 7108 and 7110 | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals | = |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi- manufactured | Manufacture from metals clad with precious metals, unwrought | = |

| HS code | Description | EU proposal | Mercosur proposal |
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| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | = |
| 7117 | | Manufacture from materials of any heading, except that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product | = |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product | Manufacture from materials of any heading, except that of the product and those of headings 7206 to 7229. |
| 7207 | Semi-finished products of iron or non- alloy steel | Manufacture from materials of any heading, except that of the product and 7206 | (Rule of the Chapter) |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from materials of any heading, except 7208 to 7216 | (Rule of the Chapter) |
| 7217 | Wire of iron or non-alloy steel | Manufacture from materials of any heading, except 7208 to 7217 | (Rule of the Chapter) |
| 7218 91 and 7218 99 | Semi-finished products | Manufacture from materials of any heading, except that of the product and 7206 | (Rule of the Chapter) |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from materials of any heading, except 7219 to 7222 | (Rule of the Chapter) |
| 7223 | Wire of stainless steel | Manufacture from materials of any heading, except 7219 to 7223 | (Rule of the Chapter) |
| 7224 90 | Semi-finished products | Manufacture from materials of any heading, except that of the product and 7206 | (Rule of the Chapter) |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non- alloy steel | Manufacture from materials of any heading, except 7225 to 7228 | (Rule of the Chapter) |
| 7229 | Wire of other alloy steel | Manufacture from materials of any heading, except 7225 to 7229 | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
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| ex Chapter 73 | | Manufacture from materials of any heading, except that of the product | Manufacture from materials of any Chapter except that of the product and those of headings 7206 to 7229 |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206 | = |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 | = |
| Ex 7304, 7305 and 7306 | | Manufacture from materials of any chapter except that of the product and except 7213 to 7217, 7221 to 7223, 7225 to 7229 | Rule of the Chapter |
| 7306.40 | Other pipes and tubes, welded, of circular cross-section, of iron or non-alloy steel, or of stainless steel | (Rule above) | PENDING |
| 7306.30 and 7306.50 | Iron or non-alloy steel (excluding cast iron); tubes and pipes (not seamless), welded, of circular cross-section, n.e.c. in chapter 73; Steel, alloy; tubes, pipes and hollow profiles (other than stainless steel or seamless), welded, of circular cross- section, n.e.c. in chapter 73 | (Rule above) | PENDING |

| HS code | Description | EU proposal | Mercosur proposal |
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| Ex 7307 | steel: | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex- works price of the product | Rule of the Chapter |
| ex 7307 | - Other | (Rule of the Chapter) | Rule of the Chapter |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | | Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224 |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|---|---|
| 7309 to 7311 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment; Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ; Containers for compressed or liquefied gas, of iron or steel | (Rule of the chapter) | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 7312 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated; | Rule of the chapter | Rule of the Chapter |
| 7313 and 7314 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel; Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel | Rule of the chapter | Rule of the Chapter |
| ex 7315 | | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product | Rule of the Chapter |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|--|
| 7317 and 7318 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper; Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel | Rule of the chapter | Rule of the Chapter |
| 732: | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel | Rule of the chapter | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | = |
| 7403 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading | = |
| 7410 | Copper foil | Rule of the Chapter | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product. |
| Chapter 75 | Nickel and articles thereof; | Manufacture from materials of any heading, except that of the product | = |
| Chapter 76 | | Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product" | = |
| Chapter 77 | Reserved for possible future use in the HS | | |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | = |
| 7801 | Unwrought lead | Manufacture from materials of any subheading except that of the product | = |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------------------|---------------------------|--|-------------------|
| Chapter 79 | Zinc and articles thereof | Manufacture from materials of any heading, except that of the product | = |
| ex- Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product | = |
| Chapter 81 | | Manufacture from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product" | = |
| ex Chapter 82 | | Manufacture from materials of any heading, except that of the product | = |
| 820590 | | Manufacture from materials of any heading, except those of the product. However, tools of headings 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|-----------------------|
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set | ^ |
| 8207.30 | | | |
| ex 8211 | (including pruning knives), other than | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | (Rule of the Chapter) |
| 8214 | | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|--|---|
| 8215 | Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | (Rule of the Chapter) |
| ex Chapter 83 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Rule of the chapter | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price |
| 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | | Manufacture from materials of any heading except that of the product and those of headings 7206 to 7229 |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|---|--|
| 8311 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying | = | Manufacture from matreials of any heading, except that of the product, OR Manufacture in which the value of all the materails used does not exceed 50% of the ex-works price of the product |
| ex Chapter 84 | | Manufacture from matreials of any heading, except that of the product, OR Manufacture in which the value of all the materails used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 840 | 7 Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 840 | | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| Ex 8409.91 | "electronic injection" | (Rule of the Chapter) | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|--|--|
| 8425- 8430 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks: Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane Fork-lift trucks; other works trucks fitted with lifting or handling equipment Other lifting, handling, loading or unloading machinery Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product and heading 8431 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |
| 8443.31 | | | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|--|--|
| Ex 8443.32 | Other, capable of connecting to an automatic data processing machine or to a network | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8443.99 | Printed circuit with electric or electronic mounted components | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 8444-8447 | materials: | Manufacture from materials of any heading, except that of the product and heading 8448 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |

| HS code | Description | EU proposal | Mercosur proposal |
|-----------|--|--|--|
| 8456-8465 | light or photon beam, ultrasonic, electrodischarge, electrochemical, electron | the product and heading 8466 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |
| 8470.50 | Cash registers | Manufacture from materials of any heading, except that of the product and heading 8473 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| 8471 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. | Manufacture from materials of any heading, except that of the product and heading 8473 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|---|--|---|
| 8469-8472 | 8443; word-processing machines Calculating machines and pocket-size data-recording, reproducing and | Manufacture from materials of any heading, except that of the product and heading 8473 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |
| Ex 8473.29 | Ex "Printed circuits with mounted electric or electronic components, for cash registers" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8473.30 | Printed circuits with mounted electric or electronic components | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|---|--|
| Ex 8473.30 | Ex "Displays for portable automatic data processing machines" | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8473.40 | Ex "Printed circuits with mounted electric or electronic components" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8473.50 | Ex "Printed circuits with mounted electric or electronic components" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8473.50 | Ex "Storage modules of a surface area not exceeding 50 cm2" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 848 | 2 Ball or roller bearings | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| ex Chapter 85 | reproducers, television image and sound | Manufacture from materials of any heading, except that of the product, OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|---|--|--|
| 8501, 8502 | Electric motors and generators , Electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the product and of heading 8503 OR Manufacture in which the value of all the materials used does not exceed- 50 % of the ex-works price of the product | (Rule of the Chapter) |
| Ex 8504.40 | UPS (uninterrupted power supplies) or no- break equipment | (Rule of the Chapter) | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |
| 8517.12 | Telephones for cellular networks and for other wireless networks | (Rule of the Chapter) | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |
| Ex 8517.61 | Base stations | (Rule of the Chapter) | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|---|--|
| Ex 8517.62 | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | (Rule of the Chapter) | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |
| Ex 8517.69 | Other | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8517.70 | Printed circuits with mounted electric or electronic components | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 8519 | Sound recording and sound reproducing apparatus | Manufacture from materials of any heading, except that of the product and of heading 8522 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | (Rule of the Chapter) |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture from materials of any heading, except that of the product and of heading 8522 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | I Assembly and welding of all the components in printed circuit boards; IIAssembly of the electrical and mechanical parts, totally disaggregated, at the basic level of components, III Integration of printed circuit boards and electrical and mechanical parts, assembled according to subsections I and II. |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|--|--|
| 8523.52 | "Smart cards" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 8523.59 | "Cards and labels of drive for approach" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 8525 | incorporating reception apparatus or sound recording or reproducing apparatus; | Manufacture from materials of any heading, except that of the product and of heading 8529 OR Manufacture in which the value of all the materials used does not exceed- 50 % of the ex-works price of the product | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| 852 | 6 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture from materials of any heading, except that of the product and of heading 8529 OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | (Rule of the Chapter) |
| 852 | 7 Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|---|--|--|
| Ex 8527 | "Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock." | | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| 852 | television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or | Manufacture from materials of any heading, except that of the product and of heading 8529 OR Manufacture in which the value of all the materials used does not exceed 50 %of the ex-works price of the product | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests . |
| Ex 8529.90 | "Printed circuits with mounted electric or electronic components" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|-----------------------|--|
| Ex 8530.10 | "Digital traffic control equipment for railways or tramways" | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8530.80 | "Other digital traffic control equipment for roads" | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8531.20 | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|--------------------|---|--|--|
| 8535 to 8537 | making connections to or in electrical circuits; connectors for optical fibres, | Manufacture from materials of any heading, except that of the product and of heading 8538 OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | (Rule of the Chapter) |
| 8537.10 | "For a voltage not exceeding 1,000 V" | (Rule above) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| Ex 8538.90 | "Printed circuits with mounted electric or electronic components" | (Rule of the Chapter) | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |
| 8542 31 to 8542 39 | - Monolithic integrated circuits | Manufacture in which the value of all the materials used does not exceed- 50 %of the ex-works price of the product OR The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a non-party | (Rule of the Chapter) |

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|---|--|
| Ex 8543.70 | "Other machines and apparatus, radio frequency's amplifier (or receiver)" "Machines and apparatus for video support" "Transcoders or converters of television standard" "Aerial simulators for transmitters of an output exceeding 25kw (fictive load)" "Text terminals of a kind that operates with Baudot transmission code, provided with alphanumeric keyboard and a display, for acustic attachment to a telephone" | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |
| | Optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors | | MCS is evaluating a new rule for this subheading. |
| | | does not exceed- 50 % of the ex-works price of the product | Rule of the Chapter |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Rule of the Chapter |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|--|---|---------------------|
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed-50 %of the ex-works price of the product | Rule of the Chapter |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 50 %of the ex-works price of the product | Rule of the Chapter |
| Chapter 86 | Railway or tramway locomotives, rolling- stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed-45% of the ex-works price of the product | PENDING |
| 8708 | Parts and accessories for vehicles of headings 8701 to 8705 | Manufacture from materials of any subheading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-work price of the product | PENDING |

| HS code | Description | EU proposal | Mercosur proposal |
|----------------------|--|--|---|
| 8711 8713 to 8716 | Motorcycles carriages baby carriages, trailers and semitrailers, and parts thereof, parts and accessories of vehicles of headings 8711 to 8713 | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | PENDING |
| Chapter 88 | Aircraft, spacecraft, and parts thereof; | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any-chapter except that of the product. OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9001.10 | Optical fibers, bundles and cables of optical fibers | | MCS is evaluating a new rule for this subheading. |

| HS code | Description | EU proposal | Mercosur proposal |
|--|---|--|--|
| 9001 50 | Spectacle lenses of other materials than glass | Manufacture from materials of any heading, except that of the product OR Manufacture in which one of the following operations is made: - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer OR Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 9030.20, 9030.33, 9030.39, 9030.40, 9030.82, 9030.84, 9030.89, 9031.80 and 9032.89 | | | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| 9032.90 | | | I. Assembly and welding of all components on printed circuit board; II. Final product configuration, software installation (when applicable) and functional tests. |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------|---|--|---|
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| 9113 | - Other | = | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 92 | | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | = |
| | furnishings; lamps and lighting fittings, not elsewhere specified or included; | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | = |
| 9401 | Seats (not those of heading no. 9402), whether or not convertible into beds and parts thereof | (Rule of the Chapter) | |
| 9402.90 | | | |
| 9405 | | | |
| 9406 | Prefabricated buildings | (Rule of the Chapter) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 95 | | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product |

| HS code | Description | EU proposal | Mercosur proposal |
|---------------------|--|---|--|
| 9503 | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | (Rule of the Chapter) | = |
| 9504.50 | Video games | (Rule of the Chapter) | I. Assembly and welding of all components on the printed circuit board that implements the Central Processing function (main board); II. Integration of the printed circuit board assembled in accordance with subsection I, other printed circuit boards (if any) and other electrical, mechanical and subassembly parts in the final product format, and III. Final product configuration, software installation (when applicable) and functional tests. |
| ex 9506 | - | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used. | = |
| ex Chapter 96 | | Manufacture from materials of any heading, except that of the product | = |
| ex 9601 and ex 9602 | | Manufacture from "worked" carving materials of the same heading as the product | = |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | = |
| 9605 | shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non- originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set | = |
| 9606 | and press-studs, button moulds and other | Manufacture:- from materials of any heading, except that of the product, and-in which the value of all the materials used does not exceed 50% of the ex-works price of the product | = |

| HS code | Description | EU proposal | Mercosur proposal |
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| 9607 | Slide fasteners and parts thereof | = | Manufacture:- from materials of any heading, except that of the product, and-in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 9608 | | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used | = |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | = |
| 9613.80 and 9613.90 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks, except pocket lighters, gas fuelled, non-refillable, pocket lighters, gas fuelled and refillable; parts | = | Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly-shaped blocks | = |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | = |

EU NOTES

MERCOSUR NOTES

| HS code | Description | EU proposal | Mercosur proposal |
|------------|--|-------------|---|
| [1] | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | ('1) | Chemical reaction: is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds or by altering the spatial arrangement of atoms in a molecule. |
| [2] | For the special conditions relating to "specific processes", see Introductory Note 7.2. | ('2) | Mixtures: is a deliberate and proportionally controlled mixing of materials to conform to predetermined specifications, which cannot be performed as a single formula, and that results in the production of a good having properties different from the input materials is to be considered to be origin conferring, however the addition, whether or not in combination, of diluents only or of the additives enumerated is to be disregarded in determining the origin of the good. |
| [3] | For the special conditions relating to "specific processes", see Introductory Note 7.2. | ('3) | Purification: is the elimination of existing impurities for one or more separation processes, according predetermined specifications, considering impurities as substances in which the association with a new chemical compound, results, exclusive and directly, from the production process. These substances can be originated from any of the essential production components as: a) input products not converted; b) impurities contained in the input products; c) reagents used in the production process; and, d) subproducts. |
| <u>[4]</u> | For the special conditions relating to "specific processes", see Introductory Note 7.2. | ('4) | Milling, pulverization and micronization: The deliberate and controlled reduction in particle size of a good, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which can modify the use or the operational outwork. |

| HS code | Description | EU proposal | Mercosur proposal |
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| [5] | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | | Standard materials: are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin |
| <u>[6]</u> | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | ('5) ('6) | conferring. Isomer Separation: The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring. |
| [7]. | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | (7) | Minimal operations or processes: The following operations or processes are not considered to be minimal operation or process: Dissolution (included dissolution and dissolution concentration); Dissection; Hydration / Dehydration: addition of water molecules from crystalisation in dehydrated substances or elimination of water molecules from hydrated substances; Crystalisation or Recrystalisation, except the elimination of impurities; Addition of antipowder, stabilizers, colouring matters and flagrances, wich are relevant to the purposes or uses to facilitate the identification of the good or for security reasons in transport or handle chemicals properly, since the addition of these products makes the resulting product suitable for specific uses; Change of the physical state; Put up in forms or packings for use solely for direct domestic health purposes. |

| HS code | Description | EU proposal | Mercosur proposal |
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| [8] | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | (*)Thus understood as a chemical reaction are processes (in cluding biochemical processes) that result in a molecule wit h a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the atoms in th e molecule. | |
| [9] | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | | |
| [10] | Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32. | | |
| [11] | For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3. | | |
| [12] | In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product. | | |
| [13] | The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%. | | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|-------------|-------------------|
| [14] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [15] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [16] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [17] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [18] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [19] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [20] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [21] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [22] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [23] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [24] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [25] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |

| [26]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.[27]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.[28]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.[28]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | |
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| [27]made of a mixture of textile materials, see Introductory Note 5.[28]For special conditions relating to products made of a mixture of textile materials, see | |
| [28] made of a mixture of textile materials, see | |
| | |
| [29]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | |
| For special conditions relating to products[30]made of a mixture of textile materials, seeIntroductory Note 5. | |
| [31]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | |
| For special conditions relating to products[32]made of a mixture of textile materials, seeIntroductory Note 5. | |
| For special conditions relating to products[33]made of a mixture of textile materials, seeIntroductory Note 5. | |
| [34]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | |
| For special conditions relating to products[35]made of a mixture of textile materials, seeIntroductory Note 5. | |
| For special conditions relating to products[36]made of a mixture of textile materials, seeIntroductory Note 5. | |
| [37]For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|-------------|-------------------|
| [38] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [39] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [40] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [41] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [42] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [43] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [44] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [45] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [46] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [47] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [48]_ | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [49] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|-------------|-------------------|
| [50] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [51] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [52] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [53] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [54] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [55] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [56] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [57] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [58] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [59] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [60] | For special conditions relating to products made of a mixture of textile materials, see Introductory note 5 | | |
| [61] | The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. | | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|--|-------------|-------------------|
| [62] | For special conditions relating to products made of a mixture of textile materials, see Introductory note 5 | | |
| [63] | The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. | | |
| [64] | The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery. | | |
| [65] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [66] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [67] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [68] | See Introductory Note 6. | | |
| [69] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [70] | See Introductory Note 6. | | |
| [71] | See Introductory Note 6. | | |
| [72] | See Introductory Note 6. | | |
| [73] | See Introductory Note 6. | | |
| [74] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [75] | See Introductory Note 6. | | |
| [76] | See Introductory Note 6. | | |
| [77] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [78] | See Introductory Note 6. | | |

| HS code | Description | EU proposal | Mercosur proposal |
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| [79] | See Introductory Note 6. | | |
| [80] | See Introductory Note 6. | | |
| [81] | See Introductory Note 6. | | |
| [82] | See Introductory Note 6. | | |
| [83] | See Introductory Note 6. | | |
| [84] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [85] | See Introductory Note 6. | | |
| [86] | For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. | | |
| [87] | See Introductory Note 6. | | |
| [88] | For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6. | | |
| [89] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [90] | For special conditions relating to products made of a mixture of textile materials, see Introductory note 5 | | |
| [91] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| [92] | See Introductory Note 6. | | |
| [93] | For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5. | | |
| | See Introductory Note 6. | | |

| HS code | Description | EU proposal | Mercosur proposal |
|---------|---|-------------|-------------------|
| [95] | For special conditions relating to products made of a mixture of textile materials, see Introductory note 5 | | |
| [96] | For special conditions relating to products made of a mixture of textile materials, see Introductory note 5 | | |
| [97] | SEMII – Semiconductor Equipment and Materials Institute Incorporated. | | |